Naperville Exhibit No. 5

PREPARED 11/24/03, 13:47:42 2004 CHART OF ACCOUNTS PAGE 1
PROGRAM GM292L
CONCENTRATION ACCOUNT

FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION

410 ELECTRIC UTILITY FUND

* 101 OPERATING CASH-UNRESTRICT
103 IMPREST CASH

* 10 POSTAGE DEPOSIT

* 105 INVESTMENTS

		10011102 321 3011
*	105	INVESTMENTS
*	10	PREMIUM/DISCOUNT
*	99	INVESTMENTS-UNREALIZED
	111	MONEY MARKET ACCOUNTS
	50	FIRST CHICAGO
*		08 SLGS - MONEY MARKET
*	121	INTEREST RECEIVABLE
	123	ASSESSMENTŠ RECEIVABLE
*	10	INSTALLMENTS RECEIVABLE
*	124	ACCOUNTS RECEIVABLE
*	20	UTILITY ACCTS RECEIVABLE
*	28	UTILITY A/R-CREDITS
*	90	UNBILLED RECEIVABLES
*	91	VENDOR CREDIT RECEIVABLE
	127	LOANS TO OTHER AGENCIES
*	50	CPAL-COMPUTER LOAN PROGRM
*	129	ALLOWANCE FOR BAD DEBTS
	131	PREPAID EXPENSES
*	10	REVENUE BOND DISCOUNT
*	20	BOND ISSUANCE COST
*	30	UNAMORTIZD REFUNDING LOSS
*	141	INVENTORY OF SUPPLIES
*	166	PLANT IN SERVICE

FIXED ASSETS

ACCUM. DEPRECIATION

ACCOUNTS PAYABLE

BONDS PAYABLE

REVENUES

CONSTRUCTION IN PROCESS

CONST. IN PROGRESS CONSTRUC.NOT CLASSIFIED

MUNICIPAL NON CASH

DUE TO OTHR GOVT UNITS
DUE TO ILLINOIS STATE

REBATE PAYABLE

DEPOSITS PAYABLE

BONDS PAYABLE-CURRENT

BONDS PAYABLE-CURRENT GO

UTILITY SERVICE DEPOSITS

CONST.DEPOSITS-REFUNDABLE

BILLED DEPOSITS

PLANT HELD FOR FUTURE USE

ACCUMULATED DEPRE.-F.A.

ACCOUNTS PAYABLE-ACCRUAL

CONTRACT RETAINAGE PAYABL

ACCOUNTS PAYABLE-ACCRUAL

DUE TO STATE-UNBILLED REV

ACCRUED DEPOSIT INTEREST

10

10

10

01

13

80

11

13

10

21

12

40

10

99

99

167

168

169 172

201

202

205

207

FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION ELECTRIC UTILITY FUND 410 OTHER PAYABLES 209 33 DUE TO COMMONWEALTH ED. COM.ED.REFUND PAYABLE ACCRUED INTEREST PAYABLE 210 ACCRUED INTEREST ON BONDS 12 211 ACCRUED WAGES & BENEFITS 20 S-T COMPENSATED ABSENCES LONG TERM BENEFIT PAYABLE 212 LONG TERM SICK LEAVE 11 221 BONDS PAYABLE BONDS PAYABLE-LONG TERM 11 2001A G.O. BONDS 43 224 UNAMORTIZED PREMIUM-BONDS 242 EXPENDITURES 243 ENCUMBRANCES RESERVE FOR ENCUMBRANCES 244 NET ASSETS RESTRICT-BOND PRINC.RESER 30 RESTRICT-BOND INTERET RES 31 32 RESTRICT-REV BOND RESERVE 33 RESTRICT-DEPRECIATION RES 34 RESTRICT-OPER&MAINT RESER 272 CONTRIBUTED CAPITAL 30 BEGINNING BALANCE 301 BEGINNING BALANCE BEGINNING BALANCE 01 34 CHARGES FOR SERVICES GENERAL GOVERNMENT 341 44 1&1/2% SUBDIV. REV. FEES 90 OTHER FEES 342 CHARGES FOR SERVICES RESIDENTIAL ELECT UPGRADE 42 EL INSTALL.FEES-FIC 49 METER INSTALL.-LUCENT 01 343 PHYSICAL ENVIRONMENT RESIDENTIAL 11 RESIDENTIAL 01 RESIDENTIAL EL. HEATING 02 GENERAL SERVICE 12 GENERAL SERVICE (<= 50 KW) 0.1 GNRL SVC.-EL HEAT (<=50KW) 02 LARGE GENERAL SVC (>50KW) 03 04 COM.ED.RATE 05 LUCENT TECH. PRIMARY METERING 01 PRIMARY METERING PRIMARY MTR-TIME OF USE 02 03 TRANSMISSION METERING 04 TELLABS GOVERNMENT AND INSTITUTES 14 01 GOVERNMENT

FUND	DEPT	BAS	EL	OBJ 	ACCOUNT	DESCRIPTION
410		34 343	14		ELECTRIC	UTILITY FUND CHARGES FOR SERVICES PHYSICAL ENVIRONMENT GOVERNMENT AND INSTITUTES
*				02 03		MUNICIPAL MUNICIPAL UTILITY PUMPING
*				04		EDUCATIONAL INSTITUTION
*			15	06		RELIGIOUS INSTITUTIONS ATHLETIC FIELD LIGHTING LIGHTING
*			13	01		STREET LIGHTING
*				02 03		CONTRACT OUTDOOR LIGHTING METERED OUTDOOR LIGHTING
*			61	04		TRAFFIC LIGHTING KWHRRATE 2-COMM.HT/LGHT
*			62 63			KWHR.RATE 3-RESIDENTIAL KWHR.RATE 4-RESD.SPC.HTG.
*			64 65			KWHR.RATE 4-RESD.SEC.HIG. KWHRRATE 5-INDUSTRIAL KWHR.RATE 5-COMMERCIAL
*			66 67			NALCO KWHR.RATE 6-OTHER GOV'T
*			68			RATE 7 DUSK TO DAWN LTG.
*			70 71			KWHRRATE 9-TRAFFIC SGNL TEMP. SERVICE FEE
*			74 76			JOINT CONSTR.FEE-I.B.T AMOCO
*			77			NICOR
*			79 80			KWHR.RATE 6-MUNICIPAL METER TESTING FEES
*			81 99			METER RENTAL CHARGE UNBILLED REVENUES
		36 361				OTHER REVENUES INTEREST REVENUES
*			10	02		INTEREST ON INVESTMENTS MONEY MANAGER FEES
		363		Q 2		PENALTIES&INT ON ASSESS
*			10 11			INTEREST ON ASSESSMENTS LATE PAYMENT CHARGE
*		365	12			TURN ON FEE GAIN/LOSS ON INVESTMEMT
*		363	99			NET INVEST.APPRE./DEPRE.
*		367	15			CONTRIBUTION CONTRI.FRM PRIVATE SOURCE
-1.		369				OTHER MISC REVENUES
*			10 42			SALE OF SURPLUS PROPERTY NON REFUNDABLE BID DEPOS.
*			81 96			BAD DEBT RECOVERY/W.O. CASHIER OVER/UNDER
*			99	0.1		REIMBURSEMENTS
*				01 03		REIMBURSEMENTS-AMERITECH WORKERS COMP- FROM MECC
*				04		SAFETY AND TRAINING REIMB

PROGRAM GM292L
CONCENTRATION ACCOUNT

FUND	DEPT BA	S EL	OBJ	ACCOUNT DESCRIPTION
410				ELECTRIC UTILITY FUND
	38			NON REVENUE RECEIPTS
	38	9		OTHER NON-REVENUE REC
*		10		DAMAGE TO CITY PROPERTY
*		31		COMED REFUND
*		90		MISC. NON-REVENUE RECEIPT
	39			INTERGOVERN. SERVICES
	39	2		INTERGOV.CHARGS
*		10		WATER & W.W O & M
*		14		GENERAL CORPORATE FUND
*			01	DPW-STREET LIGHTING
	39	9		TRANSFERS FROM OTHER FDS
*		10		WATER&W.WOPERATION&MNT.
*		14		GENERAL CORPORATE FUND
*		19		EIAC FUND - FUND 411
*		46		IS FUND

FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION ELECTRIC UTILITY FUND 410 33 ELECTRIC UTILITY 10 ADMINISTRATION DIVISION 53 UTILITY FUND 533 ELECTRIC 10 SALARIES 01 REGULAR PAY 02 OVERTIME PAY TEMPORARY PAY 03 COMPETITIVE WAGE ADJUST. 10 20 EMPLOYEE BENEFITS 11 GROUP MEDICAL INSURANCE 12 GROUP LIFE INSURANCE 13 WORKERS COMPENSATION UNEMPLOYMENT COMPENSATION 15 PENSION CONTR FICA/IMRF GROUP DENTAL INSURANCE 17 20 IMRF 21 SOCIAL SECURITY 22 MEDICARE 23 TUITION REIMBURSEMENT TECHNICAL SERVICES 29 SUPPORT SERVICES 35 PROFESSIONAL SERVICES LEGAL SERVICES 01 02 AUDIT SERVICES 03 ENGINEERING SERVICES 07 MEDICAL SERVICES 08 PSYCHOLOGICAL SERVICES 09 OTHER PROFESS. SERVICES PURCHASE PROPERTY SERVICE 40 35 RPR & MAINT SERV-OF MACH RENTALS/EOUP & FACLTIES 52 OTHER PURCHASED SERVICES 21 DUES & SUBSCRIPTIONS 22 CONFERENCES AND TRAINING 24 MILEAGE REIMBURSEMENT 25 ADVERTISING 26 RECRUITMENT 28 CPY & BNDING SERV/EXTRNL 41 TELE, CABLE TV & COMMUN 45 RECEPTIONS & ENTERTAINMNT 51 POSTAGE & DELIVERY SUPPLIES 45 UTILITIES 61 FUELS/LUBRICANTS/ANTI-FRZ 63 SPECIALIZED AGENCY SUPPL 66 LANDSCAPING SUPPLIES 68 PRINTED MATERIAL 69 TECHNOLOGY 74 GEN OFFICE SUPPLIES 70 PROPERTY

FUND	DEPT	BAS	EL	ОВЈ		ACCOUNT DESCRIPTION
410	33				e .	ELECTRIC UTILITY FUND ELECTRIC UTILITY
	10					ADMINISTRATION DIVISION
		53				UTILITY FUND
		533				ELECTRIC
			70			PROPERTY
*			, 0	81		LAND ACQUISITON
*				83		BUILDING IMPROVEMENTS
*				85		OFFICE MACH & EQUP
*				86		FURNISHINGS
*				87		AUTOMOTIVE EQUIPMENT
*				88		OTHER EQUIP & MACHINERY
*				99		FIXED ASSETS CONTRA ACCT.
			80	22		INTERNAL SERVICES
*			00	01		OVERHEAD CHARGES
*				02		TELEPHONE CHARGES
*				05		VACANCY FACTOR
*				27		CPY & BNDING SERV/INTRNL
*				32		MIS SERVICES
*				35		VEHICLE REPLACEMENT
*				36		VEHICLE SERVICES
*				37		VEHICLE ACCIDENT CHRGBCKS
*				38		EQUIPMENT REPLACEMENT
*				57		INTERFUND TRANSFERS
*				_		
^			00	59		CONTINGENCY
*			90	20		OTHER SERVICES & CHARGES
*				38		CONTRB TO OTHER AGENCIES
^	20			47		INSURANCE CLAIMS
	20	E 2				SUPPORT SVC DIV MGR OFC
		53 533				UTILITY FUND
		533	10			ELECTRIC
*			10	01		SALARIES REGULAR PAY
<u>.</u>				02		
Ţ.				03		OVERTIME PAY
*						TEMPORARY PAY
				05 11		PAYROLL ACCRUAL
Ŷ			20	11		INFORMAL BONUSES
*			20	11		EMPLOYEE BENEFITS
^ *						GROUP MEDICAL INSURANCE
*				12 13		GROUP LIFE INSURANCE
<u>_</u>						WORKERS COMPENSATION
*				14	-	UNEMPLOYMENT COMPENSATION
т. «				15	I	PENSION CONTR FICA/IMRF
*				17		GROUP DENTAL INSURANCE
*				20		IMRF
*				21		SOCIAL SECURITY
*				22		MEDICARE
*				23		TUITION REIMBURSEMENT
			30			TECHNICAL SERVICES
*				29		SUPPORT SERVICES
_			35			PROFESSIONAL SERVICES
*				09		OTHER PROFESS. SERVICES

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
410					ELECTRIC UTILITY FUND
110	33				ELECTRIC UTILITY
	20				SUPPORT SVC DIV MGR OFC
		53			UTILITY FUND
		533			ELECTRIC
			40		PURCHASE PROPERTY SERVICE
*				34	RPR & MAINT SERV/BLDG
*				35	RPR & MAINT SERV-OF MACH
*				43	WATER, SEWER, & REFUSE
*				52	RENTALS/EQUP & FACLTIES
			50		OTHER PURCHASED SERVICES
*				21	DUES & SUBSCRIPTIONS
*				22	CONFERENCES AND TRAINING
*				24	MILEAGE REIMBURSEMENT
*				25	ADVERTISING
*				26	RECRUITMENT
*				28	CPY & BNDING SERV/EXTRNL
*				37	LAUNDRY SERVICES
*				41	TELE, CABLE TV & COMMUN
*				45	RECEPTIONS & ENTERTAINMNT
*				51	POSTAGE & DELIVERY
			60		SUPPLIES
*				42	ELECTRICITY
*				44	GAS
*				61	FUELS/LUBRICANTS/ANTI-FRZ
*				63	SPECIALIZED AGENCY SUPPL
*				66	LANDSCAPING SUPPLIES
*				68	PRINTED MATERIAL
*				69	TECHNOLOGY
*				74	GEN OFFICE SUPPLIES
			70		PROPERTY
*				83	BUILDING IMPROVEMENTS
*				85	OFFICE MACH & EQUP
*				86	FURNISHINGS
*				87	AUTOMOTIVE EQUIPMENT
*				88	OTHER EQUIP & MACHINERY
*				99	FIXED ASSETS CONTRA ACCT.
			80		INTERNAL SERVICES
*				02	TELEPHONE CHARGES
*				27	CPY & BNDING SERV/INTRNL
*				36	VEHICLE SERVICES
*				57	INTERFUND TRANSFERS
	21				PURCH INV & WAREHSE SECT
		53			UTILITY FUND
		533	10		ELECTRIC
			10	0.1	SALARIES
*				01	REGULAR PAY
*				.02	OVERTIME PAY
				03	TEMPORARY PAY
*				05	PAYROLL ACCRUAL
^			~~	06	MANDATORY OVERTIME
			20		EMPLOYEE BENEFITS

PROGRAM GM292L

FUND	DEPT	BAS	EL	OBJ		ACCOUNT DESCRIPTION
410						ELECTRIC UTILITY FUND
120	33					ELECTRIC UTILITY
	21					PURCH INV & WAREHSE SECT
		53				UTILITY FUND
		533				ELECTRIC
			20			EMPLOYEE BENEFITS
*				11		GROUP MEDICAL INSURANCE
*				12		GROUP LIFE INSURANCE
*				13		WORKERS COMPENSATION
*				14		UNEMPLOYMENT COMPENSATION
*				15	I	PENSION CONTR FICA/IMRF
*				17		GROUP DENTAL INSURANCE
*				20		IMRF
*				21		SOCIAL SECURITY
*				22		MEDICARE
			30			TECHNICAL SERVICES
*				29		SUPPORT SERVICES
			40			PURCHASE PROPERTY SERVICE
*				34		RPR & MAINT SERV/BLDG
*				35		RPR & MAINT SERV-OF MACH
*				43		WATER, SEWER, & REFUSE
*				52		RENTALS/EQUP & FACLTIES
*			50	0.1		OTHER PURCHASED SERVICES
*				21 22		DUES & SUBSCRIPTIONS
*				25		CONFERENCES AND TRAINING ADVERTISING
*				28		CPY & BNDING SERV/EXTRNL
*				37		LAUNDRY SERVICES
*				41		TELE, CABLE TV & COMMUN
			60			SUPPLIES
*				42		ELECTRICITY
*				44		GAS
*				61		FUELS/LUBRICANTS/ANTI-FRZ
*				63		SPECIALIZED AGENCY SUPPL
*				66		LANDSCAPING SUPPLIES
*				68		PRINTED MATERIAL
*				69		TECHNOLOGY
			70			PROPERTY
*				83		BUILDING IMPROVEMENTS
*				85		OFFICE MACH & EQUP
*				86		FURNISHINGS
*				87		AUTOMOTIVE EQUIPMENT
*				88		OTHER EQUIP & MACHINERY
*				99		FIXED ASSETS CONTRA ACCT.
*			80	0.0		INTERNAL SERVICES
*	·			02		TELEPHONE CHARGES
*				27		CPY & BNDING SERV/INTRNL
*				35		VEHICLE REPLACEMENT
*				36 57		VEHICLE SERVICES INTERFUND TRANSFERS
**	22			JI		INTERFORD TRANSFERS METER READING SECTION
	44	53				UTILITY FUND
		-				OTTHETT LOND

PROGRAM GM292L CONCENTRATION ACCOUNT

FUND						ACCOUNT DESCRIPTION
410						ELECTRIC UTILITY FUND
	33					ELECTRIC UTILITY
	22					METER READING SECTION
		53				UTILITY FUND
		533				ELECTRIC
			10			SALARIES
				01		REGULAR PAY
				02		OVERTIME PAY
			20			EMPLOYEE BENEFITS
				11		GROUP MEDICAL INSURANCE
				12		GROUP LIFE INSURANCE
				14		UNEMPLOYMENT COMPENSATION
				15	I	PENSION CONTR FICA/IMRF
:				17		GROUP DENTAL INSURANCE
				20		IMRF
				21		SOCIAL SECURITY
:				22		MEDICARE
			30			TECHNICAL SERVICES
				29		SUPPORT SERVICES
			40			PURCHASE PROPERTY SERVICE
				35		RPR & MAINT SERV-OF MACH
			50			OTHER PURCHASED SERVICES
				37		LAUNDRY SERVICES
			80			INTERNAL SERVICES
				36		VEHICLE SERVICES
	30					EL ENG & TS DIV MGR OFC
		53				UTILITY FUND
		533				ELECTRIC
			10			SALARIES
•				01		REGULAR PAY
				02		OVERTIME PAY
				03		TEMPORARY PAY
				05		PAYROLL ACCRUAL
ī				11		INFORMAL BONUSES
			20			EMPLOYEE BENEFITS
•				11		GROUP MEDICAL INSURANCE
				12		GROUP LIFE INSURANCE
				13		WORKERS COMPENSATION
•				14		UNEMPLOYMENT COMPENSATION
				15	I	PENSION CONTR FICA/IMRF
				17		GROUP DENTAL INSURANCE
•				20		IMRF
				21		SOCIAL SECURITY
				22		MEDICARE
•				23		TUITION REIMBURSEMENT
			30			TECHNICAL SERVICES
				29		SUPPORT SERVICES
			35			PROFESSIONAL SERVICES
•				01		LEGAL SERVICES
				02		AUDIT SERVICES
				03		ENGINEERING SERVICES OTHER PROFESS. SERVICES
r				09		

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
					~~~~~~~ <del>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>
410					ELECTRIC UTILITY FUND
	33				ELECTRIC UTILITY
	30				EL ENG & TS DIV MGR OFC
		53			UTILITY FUND
		533			ELECTRIC
			40		PURCHASE PROPERTY SERVICE
*				34	RPR & MAINT SERV/BLDG
*				35	RPR & MAINT SERV-OF MACH
*				43	WATER, SEWER, & REFUSE
*				52	RENTALS/EQUP & FACLTIES
			50		OTHER PURCHASED SERVICES
*				21	DUES & SUBSCRIPTIONS
*				22	CONFERENCES AND TRAINING
*				24	MILEAGE REIMBURSEMENT
*				25	ADVERTISING
*				28	CPY & BNDING SERV/EXTRNL
*				37	LAUNDRY SERVICES
*				41	TELE, CABLE TV & COMMUN
*				45	RECEPTIONS & ENTERTAINMNT
*				51	POSTAGE & DELIVERY
			60		SUPPLIES
*				42	ELECTRICITY
*				44	GAS
*				61	FUELS/LUBRICANTS/ANTI-FRZ
*				63	SPECIALIZED AGENCY SUPPL
*				66	LANDSCAPING SUPPLIES
*				68	PRINTED MATERIAL
*				69	TECHNOLOGY
*				74	GEN OFFICE SUPPLIES
			70		PROPERTY
*				83	BUILDING IMPROVEMENTS
*				85	OFFICE MACH & EOUP
*				86	FURNISHINGS
*				87	AUTOMOTIVE EQUIPMENT
*				88	OTHER EQUIP & MACHINERY
*				99	FIXED ASSETS CONTRA ACCT.
			80		INTERNAL SERVICES
*				02	TELEPHONE CHARGES
*				27	CPY & BNDING SERV/INTRNL
*				35	VEHICLE REPLACEMENT
*				36	VEHICLE SERVICES
	31				SUSTATION ENGR SECTION
		53			UTILITY FUND
		533			ELECTRIC
			10		SALARIES
*				01	REGULAR PAY
*				02	OVERTIME PAY
*				03	TEMPORARY PAY
*				05	PAYROLL ACCRUAL
			20		EMPLOYEE BENEFITS
*			_ 0	11	GROUP MEDICAL INSURANCE
*				12	GROUP LIFE INSURANCE
					CHOOL HILL HOOMING

PROGRAM GM292L

			 u		ACCOUNT DESCRIPTION	
410					ELECTRIC UTILITY FUND	
	33				ELECTRIC UTILITY	
`	31				SUSTATION ENGR SECTION	
	91	53			UTILITY FUND	
		533			ELECTRIC	
		JJJ	20		EMPLOYEE BENEFITS	
*			20	13	WORKERS COMPENSATION	
*				14	WORKERS COMPENSATION  UNEMPLOYMENT COMPENSATION	J
*				15	I PENSION CONTR FICA/IMRF	1
*				17	GROUP DENTAL INSURANCE	
*				20	IMRF	
*				21	SOCIAL SECURITY	
*				22	MEDICARE	
*				23	TUITION REIMBURSEMENT	
			30	23	TECHNICAL SERVICES	
*			30	20		
•			35	29	SUPPORT SERVICES	
*			33	0.3	PROFESSIONAL SERVICES	
^ *				03 09	ENGINEERING SERVICES	
Ŷ			4.0	09	OTHER PROFESS. SERVICES PURCHASE PROPERTY SERVICE	
*			40	2.4	- **	
*				34	RPR & MAINT SERV/BLDG RPR & MAINT SERV-OF MACH	
*				35		
*				43	WATER, SEWER, & REFUSE	
~			- A	52	RENTALS/EQUP & FACLTIES	
*			50	0.1	OTHER PURCHASED SERVICES	
*				21	DUES & SUBSCRIPTIONS	
*				22	CONFERENCES AND TRAINING	
				24	MILEAGE REIMBURSEMENT	
*				25	ADVERTISING	
*				28	CPY & BNDING SERV/EXTRNL	
*				37	LAUNDRY SERVICES	
*				41	TELE, CABLE TV & COMMUN	
*				57	LAUNDRY SERVICES	
			60	4.0	SUPPLIES	
*				42	ELECTRICITY	
*				44	GAS	_
*				61	FUELS/LUBRICANTS/ANTI-FRZ	4
*				63	SPECIALIZED AGENCY SUPPL	
*				66	LANDSCAPING SUPPLIES	
*				68	PRINTED MATERIAL	
*				69	TECHNOLOGY	
*				73	EQUIPMENT PARTS	
			70		PROPERTY	
*				83	BUILDING IMPROVEMENTS	
*				85	OFFICE MACH & EQUP	
*				86	FURNISHINGS	
*	٠			87	AUTOMOTIVE EQUIPMENT	
. *				88	OTHER EQUIP & MACHINERY	
*				99	FIXED ASSETS CONTRA ACCT.	•
			80		INTERNAL SERVICES	
*				02	TELEPHONE CHARGES	
*				27	CPY & BNDING SERV/INTRNL	

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CONCENTRATION ACCOUNT

FUND DEPT BAS EL CBJ ACCOUNT DESCRIPTION ELECTRIC UTILITY FUND 410 33 ELECTRIC UTILITY 31 SUSTATION ENGR SECTION 53 UTILITY FUND 533 ELECTRIC 8.0 INTERNAL SERVICES 35 VEHICLE REPLACEMENT 36 VEHICLE SERVICES 57 INTERFUND TRANSFERS 32 TRANS & DIST ENGR SECTION 53 UTILITY FUND 533 ELECTRIC 10 SALARIES 01 REGULAR PAY OVERTIME PAY 03 TEMPORARY PAY MANDATORY OVERTIME 06 20 EMPLOYEE BENEFITS 11 GROUP MEDICAL INSURANCE GROUP LIFE INSURANCE 12 WORKERS COMPENSATION 13 14 UNEMPLOYMENT COMPENSATION 15 Ι PENSION CONTR FICA/IMRF 17 GROUP DENTAL INSURANCE 20 IMRF 21 SOCIAL SECURITY 22 MEDICARE TUITION REIMBURSEMENT 23 30 TECHNICAL SERVICES 29 SUPPORT SERVICES PROFESSIONAL SERVICES 35 ENGINEERING SERVICES 03 OTHER PROFESS. SERVICES 09 40 PURCHASE PROPERTY SERVICE RPR & MAINT SERV/BLDG 34 35 RPR & MAINT SERV-OF MACH 43 WATER, SEWER, & REFUSE RENTALS/EQUP & FACLTIES 52 50 OTHER PURCHASED SERVICES 21 DUES & SUBSCRIPTIONS 22 CONFERENCES AND TRAINING 24 MILEAGE REIMBURSEMENT 25 ADVERTISING CPY & BNDING SERV/EXTRNL 28 TELE, CABLE TV & COMMUN 41 60 SUPPLIES 42 ELECTRICITY 44 GAS 61 FUELS/LUBRICANTS/ANTI-FRZ 63 SPECIALIZED AGENCY SUPPL 66 LANDSCAPING SUPPLIES 68 PRINTED MATERIAL

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
410					ELECTRIC UTILITY FUND
	33				ELECTRIC UTILITY
	32				TRANS & DIST ENGR SECTION
		53			UTILITY FUND
		533	60		ELECTRIC
*			δU	69	SUPPLIES TECHNOLOGY
			70	09	PROPERTY
*			, 0	83	BUILDING IMPROVEMENTS
*				85	OFFICE MACH & EQUP
*				86	FURNISHINGS
*				87	AUTOMOTIVE EQUIPMENT
*				88	OTHER EQUIP & MACHINERY
*				99	FIXED ASSETS CONTRA ACCT.
			80		INTERNAL SERVICES
*				02	TELEPHONE CHARGES
*				27	CPY & BNDING SERV/INTRNL
*				35	VEHICLE REPLACEMENT
*				36	VEHICLE SERVICES
	33				MAP, DRF, REC, & STD SECT
		53			UTILITY FUND
		533			ELECTRIC
			10		SALARIES
*				01	REGULAR PAY
*				02	OVERTIME PAY
*				03	TEMPORARY PAY PAYROLL ACCRUAL
^			20	05	EMPLOYEE BENEFITS
*			20	11	GROUP MEDICAL INSURANCE
*				12	GROUP LIFE INSURANCE
*				13	WORKERS COMPENSATION
*				14	UNEMPLOYMENT COMPENSATION
*				15 I	PENSION CONTR FICA/IMRF
*				17	GROUP DENTAL INSURANCE
*				20	IMRF
*				21	SOCIAL SECURITY
*				22	MEDICARE
*				23	TUITION REIMBURSEMENT
			30		TECHNICAL SERVICES
*				29	SUPPORT SERVICES
			35		PROFESSIONAL SERVICES
*				03	ENGINEERING SERVICES
Î			4.0	09	OTHER PROFESS. SERVICES
*			40	34	PURCHASE PROPERTY SERVICE
*				35 35	RPR & MAINT SERV/BLDG RPR & MAINT SERV-OF MACH
*				43	WATER, SEWER, & REFUSE
*				52	RENTALS/EOUP & FACLTIES
			50	J 2	OTHER PURCHASED SERVICES
*			-	21	DUES & SUBSCRIPTIONS
*				22	. CONFERENCES AND TRAINING
*				24	MILEAGE REIMBURSEMENT

FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION 410 ELECTRIC UTILITY FUND 33 ELECTRIC UTILITY 33 MAP, DRF, REC, & STD SECT UTILITY FUND 53 533 ELECTRIC 50 OTHER PURCHASED SERVICES 25 ADVERTISING 26 RECRUITMENT 28 CPY & BNDING SERV/EXTRNL 41 TELE, CABLE TV & COMMUN 60 SUPPLIES 44 GAS 61 FUELS/LUBRICANTS/ANTI-FRZ 63 SPECIALIZED AGENCY SUPPL 66 LANDSCAPING SUPPLIES 68 PRINTED MATERIAL 69 TECHNOLOGY 74 GEN OFFICE SUPPLIES 70 PROPERTY 83 BUILDING IMPROVEMENTS 85 OFFICE MACH & EQUP 86 FURNISHINGS 87 AUTOMOTIVE EQUIPMENT 88 OTHER EQUIP & MACHINERY 99 FIXED ASSETS CONTRA ACCT. 80 INTERNAL SERVICES 02 TELEPHONE CHARGES 27 CPY & BNDING SERV/INTRNL 35 VEHICLE REPLACEMENT 36 VEHICLE SERVICES 34 CUST MTR & PWR QLTY SECT 53 UTILITY FUND 533 ELECTRIC 10 SALARIES 01 REGULAR PAY 02 OVERTIME PAY 03 TEMPORARY PAY 05 PAYROLL ACCRUAL MANDATORY OVERTIME 06 20 EMPLOYEE BENEFITS 11 GROUP MEDICAL INSURANCE 12 GROUP LIFE INSURANCE 13 WORKERS COMPENSATION 14 UNEMPLOYMENT COMPENSATION 15 PENSION CONTR FICA/IMRF GROUP DENTAL INSURANCE 17 20 IMRF 21 SOCIAL SECURITY 22 MEDICARE 23 TUITION REIMBURSEMENT 30 TECHNICAL SERVICES 29 SUPPORT SERVICES

PROGRAM GM292L

CONCENTRATION	ACCOUNT

FUND	DEPT	BAS	EL	овј	ACCOUNT DESCRIPTION
410					ELECTRIC UTILITY FUND
410	33				ELECTRIC UTILITY
	34				CUST MTR & PWR QLTY SECT
		53			UTILITY FUND
		533			ELECTRIC
			35		PROFESSIONAL SERVICES
*				03	ENGINEERING SERVICES
*				09	OTHER PROFESS. SERVICES
			40		PURCHASE PROPERTY SERVICE
*				34	RPR & MAINT SERV/BLDG
*				35	RPR & MAINT SERV-OF MACH
*				43 52	WATER, SEWER, & REFUSE
^			50	52	RENTALS/EQUP & FACLTIES OTHER PURCHASED SERVICES
*			50	21	DUES & SUBSCRIPTIONS
*				22	CONFERENCES AND TRAINING
*				24	MILEAGE REIMBURSEMENT
*				25	ADVERTISING
*				28	CPY & BNDING SERV/EXTRNL
*				37	LAUNDRY SERVICES
*				41	TELE, CABLE TV & COMMUN
			60		SUPPLIES
*				44	GAS
*				61	FUELS/LUBRICANTS/ANTI-FRZ
*				63 66	SPECIALIZED AGENCY SUPPL
*				68	LANDSCAPING SUPPLIES PRINTED MATERIAL
*				69	TECHNOLOGY
*				74	GEN OFFICE SUPPLIES
			70	, 1	PROPERTY
*				83	BUILDING IMPROVEMENTS
*				85	OFFICE MACH & EQUP
*				86	FURNISHINGS
*				87	AUTOMOTIVE EQUIPMENT
*				88	OTHER EQUIP & MACHINERY
*			80	99	FIXED ASSETS CONTRA ACCT.
*			80		INTERNAL SERVICES
*				02 27	TELEPHONE CHARGES  CPY & BNDING SERV/INTRNL
*				35	VEHICLE REPLACEMENT
*				36	VEHICLE SERVICES
	40				EL. DISTRIBUTION MANAGER
		53			UTILITY FUND
		533			ELECTRIC
			10		SALARIES
*				01	REGULAR PAY
*				02	OVERTIME PAY
*				03	TEMPORARY PAY
*				06 11	MANDATORY OVERTIME INFORMAL BONUSES
**			20	<b>+</b> +	EMPLOYEE BENEFITS
*			ں ے	11	GROUP MEDICAL INSURANCE
					OWOT INDIOIN INDOMINOR

_	תואיום	חבים.	BAG	ET.	OR T		ACCOUNT DESCRIPTION
_							
	410						ELECTRIC UTILITY FUND
		33					ELECTRIC UTILITY
		40					EL. DISTRIBUTION MANAGER
			53				UTILITY FUND
			533				ELECTRIC
				20			EMPLOYEE BENEFITS
	*				12		GROUP LIFE INSURANCE
	*				13		WORKERS COMPENSATION
	*				14		UNEMPLOYMENT COMPENSATION
	*				15	I	PENSION CONTR FICA/IMRF
	*				17		GROUP DENTAL INSURANCE
	*				20		IMRF
	*				21		SOCIAL SECURITY
	*				22		MEDICARE
	*				23		TUITION REIMBURSEMENT
				30			TECHNICAL SERVICES
	*			2.5	29		SUPPORT SERVICES
	*			35			PROFESSIONAL SERVICES
	^ *				07		MEDICAL SERVICES
	^			40	09		OTHER PROFESS. SERVICES
	*			40	34		PURCHASE PROPERTY SERVICE
	*				35		RPR & MAINT SERV/BLDG RPR & MAINT SERV-OF MACH
				50			OTHER PURCHASED SERVICES
	*			~ ~	21		DUES & SUBSCRIPTIONS
	*				22		CONFERENCES AND TRAINING
	*				24		MILEAGE REIMBURSEMENT
	*				28		CPY & BNDING SERV/EXTRNL
	*				41		TELE, CABLE TV & COMMUN
	*				51		POSTAGE & DELIVERY
				60			SUPPLIES
	*				63		SPECIALIZED AGENCY SUPPL
	*				66		LANDSCAPING SUPPLIES
	*				68		PRINTED MATERIAL
	*				69		TECHNOLOGY
	*				74		GEN OFFICE SUPPLIES
	*			70	0.0		PROPERTY
	*				83		BUILDING IMPROVEMENTS
	*				85 86		OFFICE MACH & EQUP FURNISHINGS
	*				87		AUTOMOTIVE EQUIPMENT
	*				99		FIXED ASSETS CONTRA ACCT.
				80			INTERNAL SERVICES
	*				02		TELEPHONE CHARGES
	*				27		CPY & BNDING SERV/INTRNL
	*				35		VEHICLE REPLACEMENT
	*				36		VEHICLE SERVICES
		41					CONSTR. CONTRACT SECTION
			53				UTILITY FUND
			533				ELECTRIC
				10			SALARIES
	*				01		REGULAR PAY

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
410					ELECTRIC UTILITY FUND
	33				ELECTRIC UTILITY
	41				CONSTR. CONTRACT SECTION
		53			UTILITY FUND
		533			ELECTRIC
			10		SALARIES
				02	OVERTIME PAY
				03	TEMPORARY PAY
				05	PAYROLL ACCRUAL
				06	MANDATORY OVERTIME
			20		EMPLOYEE BENEFITS
				11	GROUP MEDICAL INSURANCE
				12	GROUP LIFE INSURANCE
				13	WORKERS COMPENSATION
				14	UNEMPLOYMENT COMPENSATION
				15	PENSION CONTR FICA/IMRF
				17	GROUP DENTAL INSURANCE
				20	IMRF
				21	SOCIAL SECURITY
				22	MEDICARE
				23	TUITION REIMBURSEMENT
			30		TECHNICAL SERVICES
				29	SUPPORT SERVICES
			40		PURCHASE PROPERTY SERVICE
				34	RPR & MAINT SERV/BLDG
				40	Contract Labor
				52	RENTALS/EQUP & FACLTIES
			50		OTHER PURCHASED SERVICES
				22	CONFERENCES AND TRAINING
				24	MILEAGE REIMBURSEMENT
				37	LAUNDRY SERVICES
			60	41	TELE, CABLE TV & COMMUN SUPPLIES
			00	63	SPECIALIZED AGENCY SUPPL
				65 66	LANDSCAPING SUPPLIES
				68	PRINTED MATERIAL
				69	TECHNOLOGY
				73	EQUIPMENT PARTS
				75 75	ITEMS PRCHSD FOR RESALE
				77	ITEM PRCHSD FROM NALCO
				78	ITEMS PRCHSD FROM AMOCO
				79	COMED REFUND
			70	, 5	PROPERTY
			, ,	85	OFFICE MACH & EQUP
				86	FURNISHINGS
				87	AUTOMOTIVE EOUIPMENT
				99	FIXED ASSETS CONTRA ACCT.
			80		INTERNAL SERVICES
			- 0	02	TELEPHONE CHARGES
				27	CPY & BNDING SERV/INTRNL
				35	VEHICLE REPLACEMENT
				36	VEHICLE SERVICES

PROGRAM GM292L CONCENTRATION ACCOUNT

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
410					ELECTRIC UTILITY FUND
	33				ELECTRIC UTILITY
	42				ELECTRIC DISTRIBUTION SEC
		53			UTILITY FUND
		533			ELECTRIC
			10	0.1	SALARIES
*				01	REGULAR PAY
*				02	OVERTIME PAY
				03	TEMPORARY PAY
*				05	PAYROLL ACCRUAL
*				06	MANDATORY OVERTIME
*			20	1 1	EMPLOYEE BENEFITS
*				11	GROUP MEDICAL INSURANCE
*				12 13	GROUP LIFE INSURANCE
*					WORKERS COMPENSATION
*				14	UNEMPLOYMENT COMPENSATION
*				15	PENSION CONTR FICA/IMRF
*				17	GROUP DENTAL INSURANCE
				20	IMRF
*				21	SOCIAL SECURITY
*				22	MEDICARE
*			20	23	TUITION REIMBURSEMENT TECHNICAL SERVICES
*			30	20	
*			3 =	29	SUPPORT SERVICES PROFESSIONAL SERVICES
*			35	03	ENGINEERING SERVICES
*				07	MEDICAL SERVICES
*				09	OTHER PROFESS. SERVICES
			40		PURCHASE PROPERTY SERVICE
*			40	34	RPR & MAINT SERV/BLDG
*				35	RPR & MAINT SERV-OF MACH
*				40	Contract Labor
*				43	WATER, SEWER, & REFUSE
*				52	RENTALS/EQUP & FACLTIES
			50		OTHER PURCHASED SERVICES
*			• •	21	DUES & SUBSCRIPTIONS
*				22	CONFERENCES AND TRAINING
*				24	MILEAGE REIMBURSEMENT
*				25	ADVERTISING
*				37	LAUNDRY SERVICES
*				41	TELE, CABLE TV & COMMUN
			60		SUPPLIES
*				44	GAS
*				61	FUELS/LUBRICANTS/ANTI-FRZ
*				63	SPECIALIZED AGENCY SUPPL
*				66	LANDSCAPING SUPPLIES
*				68	PRINTED MATERIAL
*				69	TECHNOLOGY
			70		PROPERTY
*				83	BUILDING IMPROVEMENTS
*				87	AUTOMOTIVE EQUIPMENT
*				88	OTHER EQUIP & MACHINERY

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
410					ELECTRIC UTILITY FUND
	33				ELECTRIC UTILITY
	42				ELECTRIC DISTRIBUTION SEC
		53			UTILITY FUND
		533			ELECTRIC
			70		PROPERTY
*				99	FIXED ASSETS CONTRA ACCT.
			80		INTERNAL SERVICES
*				02	TELEPHONE CHARGES
*				27	CPY & BNDING SERV/INTRNL
*				35	VEHICLE REPLACEMENT
*				36	VEHICLE SERVICES
*				37	VEHICLE ACCIDENT CHRGBCKS
*				38	EQUIPMENT REPLACEMENT
*				50	OVERHEAD - RESTORATION
*	F 0			51	OVERHEAD - EQUIPMENT
	50	F 2			EL.SUPPPLY & CONTROL MGR.
		53 533			UTILITY FUND
		233	10		ELECTRIC
*			10	01	SALARIES REGULAR PAY
*				02	OVERTIME PAY
*				03	TEMPORARY PAY
*				06	MANDATORY OVERTIME
*				11	INFORMAL BONUSES
			20	11	EMPLOYEE BENEFITS
*			20	11	GROUP MEDICAL INSURANCE
*				12	GROUP LIFE INSURANCE
*				13	WORKERS COMPENSATION
*				14	UNEMPLOYMENT COMPENSATION
*				15 I	PENSION CONTR FICA/IMRF
*				17	GROUP DENTAL INSURANCE
*				20	IMRF
*				21	SOCIAL SECURITY
*				22	MEDICARE
*				23	TUITION REIMBURSEMENT
			35		PROFESSIONAL SERVICES
*				07	MEDICAL SERVICES
			40		PURCHASE PROPERTY SERVICE
*				34	RPR & MAINT SERV/BLDG
*				35	RPR & MAINT SERV-OF MACH
*			- ^	52	RENTALS/EQUP & FACLTIES
*			50	0.1	OTHER PURCHASED SERVICES
*				21	DUES & SUBSCRIPTIONS
*				22 2 <b>4</b>	CONFERENCES AND TRAINING MILEAGE REIMBURSEMENT
*				28	MILEAGE REIMBURSEMENT CPY & BNDING SERV/EXTRNL
*				41	TELE, CABLE TV & COMMUN
*				51	POSTAGE & DELIVERY
			60	Ų.	SUPPLIES
*			υŲ	63	SPECIALIZED AGENCY SUPPL
*				66	LANDSCAPING SUPPLIES
					TIMO OUT THO

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FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
410					ELECTRIC UTILITY FUND
	33				ELECTRIC UTILITY
	50				EL.SUPPPLY & CONTROL MGR.
		53			UTILITY FUND
		533			ELECTRIC
		555	60		SUPPLIES
*			00	68	PRINTED MATERIAL
*					TECHNOLOGY
*				69 74	GEN OFFICE SUPPLIES
^			7.0	/ 4	
			70	2.0	PROPERTY
*				83	BUILDING IMPROVEMENTS
*				85	OFFICE MACH & EQUP
*				86	FURNISHINGS
*				87	AUTOMOTIVE EQUIPMENT
*				88	OTHER EQUIP & MACHINERY
*				99	FIXED ASSETS CONTRA ACCT.
			80		INTERNAL SERVICES
*				02	TELEPHONE CHARGES
*				27	CPY & BNDING SERV/INTRNL
*				35	VEHICLE REPLACEMENT
*				36	VEHICLE SERVICES
	51			50	SUBSTATION OPERATION SEC.
	21	53			UTILITY FUND
		533			ELECTRIC
		333	1.0		
*			10	0.1	SALARIES
				01	REGULAR PAY
*				02	OVERTIME PAY
*				03	TEMPORÂRY PAY
*				05	PAYROLL ACCRUAL
*				06	MANDATORY OVERTIME
			20		EMPLOYEE BENEFITS
*				11	GROUP MEDICAL INSURANCE
*				12	GROUP LIFE INSURANCE
*				13	WORKERS COMPENSATION
*				14	UNEMPLOYMENT COMPENSATION
*				15	PENSION CONTR FICA/IMRF
*				17	GROUP DENTAL INSURANCE
*				20	IMRF
*				21	SOCIAL SECURITY
*				22	MEDICARE
^ *					TUITION REIMBURSEMENT
*			20	23	
			30		TECHNICAL SERVICES
*				29	SUPPORT SERVICES
			35		PROFESSIONAL SERVICES.
*				03	ENGINEERING SERVICES
*				07	MEDICAL SERVICES
*				09	OTHER PROFESS. SERVICES
			40		PURCHASE PROPERTY SERVICE
*				34	RPR & MAINT SERV/BLDG
*				35	RPR & MAINT SERV-OF MACH
*				43	WATER, SEWER, & REFUSE
*				52	RENTALS/EQUP & FACLTIES
•				JZ	VENIMES POL & EMORITES

FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION 410 ELECTRIC UTILITY FUND 33 ELECTRIC UTILITY 51 SUBSTATION OPERATION SEC. 53 UTILITY FUND 533 ELECTRIC 50 OTHER PURCHASED SERVICES 21 DUES & SUBSCRIPTIONS CONFERENCES AND TRAINING 24 MILEAGE REIMBURSEMENT 25 ADVERTISING 28 CPY & BNDING SERV/EXTRNL 37 LAUNDRY SERVICES 41 TELE, CABLE TV & COMMUN 51 POSTAGE & DELIVERY 60 SUPPLIES 44 GAS 61 FUELS/LUBRICANTS/ANTI-FRZ 63 SPECIALIZED AGENCY SUPPL 68 PRINTED MATERIAL 69 TECHNOLOGY 73 EQUIPMENT PARTS 75 ITEMS PRCHSD FOR RESALE 77 ITEM PRCHSD FROM NALCO 78 ITEMS PRCHSD FROM AMOCO 70 PROPERTY 83 BUILDING IMPROVEMENTS 8.5 OFFICE MACH & EQUP 86 FURNISHINGS 87 AUTOMOTIVE EQUIPMENT 88 OTHER EQUIP & MACHINERY 89 CAPITAL IMPROVE PROGRAM 99 FIXED ASSETS CONTRA ACCT. 80 INTERNAL SERVICES 02 TELEPHONE CHARGES 27 CPY & BNDING SERV/INTRNL 35 VEHICLE REPLACEMENT 36 VEHICLE SERVICES SYSTEMS CONTROL SECTION 52 53 UTILITY FUND 533 ELECTRIC 10 SALARIES 01 REGULAR PAY 02 OVERTIME PAY 03 TEMPORARY PAY PAYROLL ACCRUAL 05 06 MANDATORY OVERTIME 11 INFORMAL BONUSES 20 EMPLOYEE BENEFITS GROUP MEDICAL INSURANCE 11 12 GROUP LIFE INSURANCE 13 WORKERS COMPENSATION 14 UNEMPLOYMENT COMPENSATION PROGRAM GM292L

FUND	DEPT	BAS	EL	OBJ		ACCOUNT D	DESCRIPTION	
410					-	=	UTILITY FUND	
	33						RIC UTILITY	
	52						STEMS CONTROL SECTION	
		53					UTILITY FUND	
		533			•	]	ELECTRIC	
			20				EMPLOYEE BENEFITS	
*					I		PENSION CONTR FICA/IMRF	
*				17			GROUP DENTAL INSURANCE	
*				20			IMRF	
*				21			SOCIAL SECURITY	
*				22			MEDICARE	
*				23			TUITION REIMBURSEMENT	
			30				TECHNICAL SERVICES	
*			2.5	29			SUPPORT SERVICES	
			35				PROFESSIONAL SERVICES	
*				03			ENGINEERING SERVICES	
*				07			MEDICAL SERVICES	
*			4.0	09			OTHER PROFESS. SERVICES	
*			40				PURCHASE PROPERTY SERVICE RPR & MAINT SERV/BLDG	
*				34			RPR & MAINT SERV-OF MACH	
*				35 43			WATER, SEWER, & REFUSE	
*				4.3 5.2			RENTALS/EQUP & FACLTIES	
Ŷ			50	52			OTHER PURCHASED SERVICES	
*			50	21			DUES & SUBSCRIPTIONS	
*				22			CONFERENCES AND TRAINING	
*				24			MILEAGE REIMBURSEMENT	
*				25			ADVERTISING	
*				37			LAUNDRY SERVICES	
*				41			TELE, CABLE TV & COMMUN	
			60	11			SUPPLIES	
*			00	44			GAS	
*				61			FUELS/LUBRICANTS/ANTI-FRZ	
*				63			SPECIALIZED AGENCY SUPPL	
*				66			LANDSCAPING SUPPLIES	
*				68			PRINTED MATERIAL	
*				69			TECHNOLOGY	
*				76			OTHER SUPPLIES	
			70				PROPERTY	
*				83			BUILDING IMPROVEMENTS	
*				85			OFFICE MACH & EQUP	
*				86			FURNISHINGS	
*				87			AUTOMOTIVE EQUIPMENT	
*				88			OTHER EQUIP & MACHINERY	
*				89			CAPITAL IMPROVE PROGRAM	
*				99			FIXED ASSETS CONTRA ACCT.	
			80				INTERNAL SERVICES	
*				02			TELEPHONE CHARGES	
*				27			CPY & BNDING SERV/INTRNL	
*				35			VEHICLE REPLACEMENT	
*				36			VEHICLE SERVICES	
	53					AUT	TOMATION SYSTEMS SEC.	

FUND	DEPT	BAS	EL	OBJ		ACCOUNT DESCRIPTION
						·
410						ELECTRIC UTILITY FUND
	33					ELECTRIC UTILITY
	53					AUTOMATION SYSTEMS SEC.
		53				UTILITY FUND
		533				ELECTRIC
			10			SALARIES
*				01		REGULAR PAY
*				02		OVERTIME PAY
*				03		TEMPORARY PAY
*				05		PAYROLL ACCRUAL
*				06		MANDATORY OVERTIME
			20			EMPLOYEE BENEFITS
*				11		GROUP MEDICAL INSURANCE
*				12		GROUP LIFE INSURANCE
*				13		WORKERS COMPENSATION
*				14		UNEMPLOYMENT COMPENSATION
*				15	I	PENSION CONTR FICA/IMRF
*				17		GROUP DENTAL INSURANCE
*				20		IMRF
*				21		SOCIAL SECURITY
*				22		MEDICARE
*				23		TUITION REIMBURSEMENT
			30			TECHNICAL SERVICES
*			2.5	29		SUPPORT SERVICES
			35			PROFESSIONAL SERVICES
*				03		ENGINEERING SERVICES
*				07		MEDICAL SERVICES
*			40	09		OTHER PROFESS. SERVICES PURCHASE PROPERTY SERVICE
*			40	34		RPR & MAINT SERV/BLDG
*				35		RPR & MAINT SERV-OF MACH
*				43		WATER, SEWER, & REFUSE
*				52		RENTALS/EQUP & FACLTIES
			50	J 2		OTHER PURCHASED SERVICES
*			00	21		DUES & SUBSCRIPTIONS
*				22		CONFERENCES AND TRAINING
*				24		MILEAGE REIMBURSEMENT
*				25		ADVERTISING
*				37		LAUNDRY SERVICES
*				41		TELE, CABLE TV & COMMUN
			60			SUPPLIES
*				44		GAS
*				61		FUELS/LUBRICANTS/ANTI-FRZ
*				63		SPECIALIZED AGENCY SUPPL
*				68		PRINTED MATERIAL
*				69		TECHNOLOGY
*				73		EQUIPMENT PARTS
			70			PROPERTY
*				83		BUILDING IMPROVEMENTS
*				85		OFFICE MACH & EQUP
*				86		FURNISHINGS
*				87		AUTOMOTIVE EQUIPMENT

FUND				OBJ	ACCOUNT DESCRIPTION
410					ELECTRIC UTILITY FUND
	33				ELECTRIC UTILITY
	53				AUTOMATION SYSTEMS SEC.
		53			UTILITY FUND
		533			ELECTRIC
			70		PROPERTY
			, 0	88	OTHER EQUIP & MACHINERY
				89	CAPITAL IMPROVE PROGRAM
				99	FIXED ASSETS CONTRA ACCT.
			80	23	
			80	00	INTERNAL SERVICES
				02	TELEPHONE CHARGES
				27	CPY & BNDING SERV/INTRNL
				36	VEHICLE SERVICES
	70				INVENTORY ADJUSTMENT
		53			UTILITY FUND
		533			ELECTRIC
			60		SUPPLIES
7				63	SPECIALIZED AGENCY SUPPL
	90				CAPITAL OUTLAY
		53			UTILITY FUND
		533			ELECTRIC
			10		SALARIES
			-	01	REGULAR PAY
				02	OVERTIME PAY
				03	TEMPORARY PAY
				06	MANDATORY OVERTIME
			20	00	EMPLOYEE BENEFITS
			20	11	
				11	GROUP MEDICAL INSURANCE
				12	GROUP LIFE INSURANCE
				13	WORKERS COMPENSATION
				14	UNEMPLOYMENT COMPENSATION
				15	PENSION CONTR FICA/IMRF
				17	GROUP DENTAL INSURANCE
				20	IMRF
				21	SOCIAL SECURITY
				22	MEDICARE
			30		TECHNICAL SERVICES
				29	SUPPORT SERVICES
			35		PROFESSIONAL SERVICES
				03	ENGINEERING SERVICES
				09	OTHER PROFESS. SERVICES
			40		PURCHASE PROPERTY SERVICE
			10	40	Contract Labor
			50	40	OTHER PURCHASED SERVICES
			JU	22	CONFERENCES AND TRAINING
			C 4	51	POSTAGE & DELIVERY
			60		SUPPLIES
				63	SPECIALIZED AGENCY SUPPL
				69	TECHNOLOGY
			70		PROPERTY
				81	LAND ACQUISITON
				85	OFFICE MACH & EQUP

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
410					ELECTRIC UTILITY FUND
	33				ELECTRIC UTILITY
	90				CAPITAL OUTLAY
		53			UTILITY FUND
		533			ELECTRIC
			70		PROPERTY
*				87	AUTOMOTIVE EQUIPMENT
*				88	OTHER EQUIP & MACHINERY
*				89	CAPITAL IMPROVE PROGRAM
*				99	FIXED ASSETS CONTRA ACCT.
			71		CPR-WIP CONTRA FOR EQUIP.
*				99	CPR-WIP CONTRA FOR EQUIP.
			72		CPR-PR.YEARS-WIP CONTRA
*				99	CPR-PR.YEARS-WIP CONTRA
			80		INTERNAL SERVICES
*				06	READINESS FACTOR
*				36	VEHICLE SERVICES
*				50	OVERHEAD - RESTORATION
*				51	OVERHEAD - EQUIPMENT
			90		OTHER SERVICES & CHARGES
*				99	CONSTR.ASSET CONTRA ACCT.
	99				WF CLEARING
		53			UTILITY FUND
		533			ELECTRIC
			10		SALARIES
*				92	ADJ. FOR PR.YR. SALARIES
			20	0.0	EMPLOYEE BENEFITS
*			20	92	ADJ.FOR PR.YR.BENEFITS
*			30	0.0	TECHNICAL SERVICES PRIOR YEAR RESTORATION
*			60	92	SUPPLIES
*			60	63	SPECIALIZED AGENCY SUPPL
*				69	TECHNOLOGY
*				92	ADJ.FOR PR.YR.MATERIAL
			70	<i>J</i> <u>L</u>	PROPERTY
*			, 0	92	ADJ.FOR PR.YR.CONTRACTS
			80		INTERNAL SERVICES
*				36	VEHICLE SERVICES
			81		WF OVERHEAD
*				01	WF OVERHEAD-ADM.LABOR
*				50	Restoration
*				61	WF OVERHEAD-STORE COSTS
			82		WF OTHER CHARGES
*				11	WF OTHER CHARGES
			90		OTHER SERVICES & CHARGES
*				54	DEBT SERVICE

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PROGRAM GM292L
CONCENTRATION ACCOUNT

FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION

410 ELECTRIC UTILITY FUND
34 WATER/WASTEWATER UTILITY
90 CONSTRUCTION PROJECTS
53 UTILITY FUND

533 ELECTRIC
60 SUPPLIES
69 TECHNOLOGY

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
410					ELECTRIC UTILITY FUND
	69				SPECIAL PROJECTS
	04				ELECTRIC SERVICE CENTER
		53			UTILITY FUND
		533			ELECTRIC
			10		SALARIES
*				01	REGULAR PAY
*				02	OVERTIME PAY
*				06	MANDATORY OVERTIME
			20		EMPLOYEE BENEFITS
*				11	GROUP MEDICAL INSURANCE
*				12	GROUP LIFE INSURANCE
*				14	UNEMPLOYMENT COMPENSATION
*				15	PENSION CONTR FICA/IMRF
*				17	GROUP DENTAL INSURANCE
*				20	IMRF
*				21	SOCIAL SECURITY
*				22	MEDICARE
			70	_	PROPERTY
*			. •	89	CAPITAL IMPROVE PROGRAM
*				99	FIXED ASSETS CONTRA ACCT.

	FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
	410					ELECTRIC UTILITY FUND
		95				DEBT SERVICE
		10				REVENUE BONDS-PRINCIPAL
			53			UTILITY FUND
			533			ELECTRIC
				90		OTHER SERVICES & CHARGES
,	<del>k</del>				54	DEBT SERVICE
		11				REVENUE BONDS-INTEREST
			53			UTILITY FUND
			533			ELECTRIC
				90		OTHER SERVICES & CHARGES
4	k				54	DEBT SERVICE
7	<del>k</del>				58	LOSS ON BOND REFUNDING
,	<del>k</del>				99	CONSTR.ASSET CONTRA ACCT.
		90				UTILITY DEPOSIT INTEREST
			53			UTILITY FUND
			533			ELECTRIC
				90		OTHER SERVICES & CHARGES
7	*				54	DEBT SERVICE

PROGRAM GM292L

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_	FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
	410					ELECTRIC UTILITY FUND
		96				FIXED ASSET EXPENSES
		10				FIXED ASSET EXPENSES
			53			UTILITY FUND
			533			ELECTRIC
				90		OTHER SERVICES & CHARGES
	-k				01	DEPRECIATION EXPENSE
	*				02	DEPRECIATION-CONTRE.CAPTL
	*				11	ASSET WRITE OFF-CP
	*				12	FIXED ASSETS TRANSFER OUT

PROGRAM GM292L

CONCENTRATION ACCOUNT

FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION ELECTRIC UTILITY FUND 410 97 SELF INSUR CLAIMS 10 GENERAL LIABILITY 53 UTILITY FUND 533 ELECTRIC 80 INTERNAL SERVICES 01 OVERHEAD CHARGES 13 AUTO INSURANCE 53 UTILITY FUND 533 ELECTRIC 80 INTERNAL SERVICES 01 OVERHEAD CHARGES PROPERTY INSURANCE 15 53 UTILITY FUND 533 ELECTRIC 80 INTERNAL SERVICES OVERHEAD CHARGES 01 SURETY BONDS 16 53 UTILITY FUND 533 ELECTRIC 80 INTERNAL SERVICES OVERHEAD CHARGES 01 OTHER INSURANCE 17 UTILITY FUND 53 ELECTRIC 533 INTERNAL SERVICES 80 01 OVERHEAD CHARGES BOILER & MACHINERY INS. 18 53 UTILITY FUND 533 ELECTRIC 80 INTERNAL SERVICES 01 OVERHEAD CHARGES

PROGRAM GM292L CONCENTRATION ACCOUNT

FUND	DEPT BAS EL OBJ	ACCOUNT DESCRIPTION
411		ELEC. INFRAST. AVAIL.FUND
*	101	OPERATING CASH-UNRESTRICT
*	105	INVESTMENTS
*	103	PREMIUM/DISCOUNT
*	99	INVESTMENTS-UNREALIZED
*	121	INTEREST RECEIVABLE
	123	ASSESSMENTS RECEIVABLE
*	10	INSTALLMENTS RECEIVABLE
*	124	ACCOUNTS RECEIVABLE
*	20	UTILITY ACCTS RECEIVABLE
*	129	ALLOWANCE FOR BAD DEBTS
	166	PLANT IN SERVICE
*	100	FIXED ASSETS
	167	ACCUM. DEPRECIATION
*	107	ACCUMULATED DEPREF.A.
^ *	172	REVENUES
^ *		
•	201	ACCOUNTS PAYABLE
*	235	DEFERRED REVENUES  DEFERRED INTEREST-IAC
 ★	14 2 <b>4</b> 2	
*	242	EXPENDITURÉS
*		ENCUMBRANCES  PEGERAGE FOR ENGUMBRANCES
^ *	244	RESERVE FOR ENCUMBRANCES
*	271	NET ASSETS
	30	BEGINNING BALANCE
	301	BEGINNING BALANCE
*	01	BEGINNING BALANCE
	34	CHARGES FOR SERVICES
	342	CHARGES FOR SERVICES
*	43	INFRASTRUCTURE AVAIL.CHGS
	36	OTHER REVENUES
	361	INTEREST REVENUES
*	10	INTEREST ON INVESTMENTS
*	02	MONEY MANAGER FEES
	363	PENALTIES&INT ON ASSESS
*	10	INTEREST ON ASSESSMENTS
*	365	GAIN/LOSS ON INVESTMEMT
*	99	NET INVEST.APPRE./DEPRE.

PREPARED 11/24/03, 13:47:42 2004 CHART OF ACCOUNTS PAGE 32 PROGRAM GM292L CONCENTRATION ACCOUNT FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION ______ ELEC. INFRAST. AVAIL.FUND 411 33 ELECTRIC UTILITY 90 CAPITAL OUTLAY 53 UTILITY FUND 533 ELECTRIC 70 PROPERTY 89 CAPITAL IMPROVE PROGRAM 80 INTERNAL SERVICES

INTERFUND TRANSFERS

57

ACCOUNT DESCRIPTION FUND DEPT BAS EL OBJ 430 WATER & WASTEWATER FUND OPERATING CASH-UNRESTRICT 101 IMPREST CASH 103 UPS DEPOSIT 15 105 INVESTMENTS PREMIUM/DISCOUNT 10 INVESTMENTS-UNREALIZED 99 121 INTEREST RECEIVABLE ASSESSMENTS RECEIVABLE 123 INSTALLMENTS RECEIVABLE 10 ACCOUNTS RECEIVABLE 124 20 UTILITY ACCTS RECEIVABLE UNBILLED RECEIVABLES 90 UNAPPLIED RECEIVABLE ACCT 99 DUE FROM OTHER GOVERNMENT 125 LOANS TO OTHER AGENCIES CPAL-COMPUTER LOAN PROGRM 50 ALLOWANCE FOR BAD DEBTS 129 PREPAID EXPENSES 131 10 REVENUE BOND DISCOUNT BOND ISSUANCE COST 20 INVENTORY OF SUPPLIES 141 151 RESTRICTED INVESTMENT 30 BOND PRINCIPAL RESERVE BOND INTEREST RESERVE 31 REVENUE BOND RESERVE 32 DEPRECIATION RESERVE 33 OPERATION & MAINT RESERVE 34 1992 REVENUE BOND RESERVE 35 PLANT IN SERVICE FIXED ASSETS 10 PLANT HELD FOR FUTURE USE 90 ACCUM. DEPRECIATION 167 ACCUMULATED DEPRE.-F.A. 10 CONSTRUCTION IN PROCESS 168 CONST. IN PROGRESS 10 CONSTRUC.NOT CLASSIFIED 169 172 REVENUES 201 ACCOUNTS PAYABLE ACCOUNTS PAYABLE-ACCRUAL 01 ACCOUNTS PAYABLE-ACCRUAL 99 13 CONTRACT RETAINAGE PAYABL MUNICIPAL NON CASH 80 202 BONDS PAYABLE 11 BONDS PAYABLE-CURRENT EPA LOAN PAYABLE-CURRENT DUE TO OTHR GOVT UNITS 21 REBATE PAYABLE 207 DEPOSITS PAYABLE 10 BID DEPOSITS PAYABLE 12 UTILITY SERVICE DEPOSITS RENTERS DEPOSITS 20

FUND DEPT	BAS	EL	ОВЈ	ACCOUNT	DESCRIPTION
430				መጀጥፑዮ ደ	WASTEWATER FUND
130	207			WHILIN Q	DEPOSITS PAYABLE
*		21			GOOD FAITH DEPOSIT
*		55			CONTACTOR'S KEY DEPOSITS
	209				OTHER PAYABLES
*		01			REBATE AGREEMENT
*			02		REBATE 2A-PLANK ROAD
*			04		REBATE-MULBERRY HILL-SIEB
*			10		REBATE 10-WILL-O-WAY PARK
*			46		REBATE 46-FCA
*			48		REBATE 48
		02			REBATE AGREEMENT/RECAPTUR
*			11		SSA INT RECAP-HIGH MEADOW
*		99	12		SSA INT RECAP-RIVER RUN OVERSIZING AGREEMENTS
	210	99			ACCRUED INTEREST PAYABLE
*	210	13			BOND INTEREST PAYABLE
*		1.4			INTEREST PAYABLE-EPA LOAN
*	211				ACCRUED WAGES & BENEFITS
*		20			S-T COMPENSATED ABSENCES
	212				LONG TERM BENEFIT PAYABLE
*		11			LONG TERM SICK LEAVE
	221				BONDS PAYABLE
*		18			72 REVENUE BONDS PAYABLE
*		19			76 REVENUE BONDS PAYABLE
*		80			EPA LOAN PAYABLE
*		81			82 REVENUE BONDS PAYABLE
*		82 83			92 REVENUE BONDS PAYABLE REVENUE BONDS PAYABLE
*	224	0.5			UNAMORTIZED PREMIUM-BONDS
*	234				UNAMORITZED BOND PREMIUM
	235				DEFERRED REVENUES
*		15	•		DEFERRED WATER CONNECTION
*		16			DEFERRED SEWER CONNECTION
*		20			DEFERRED REVDWC REBATE
*	242				EXPENDITURES
*	243				ENCUMBRANCES
*	244				RESERVE FOR ENCUMBRANCES
*	271	30			NET ASSETS
*		31			RESTRICT-BOND PRINC.RESER RESTRICT-BOND INTERET RES
*		32			RESTRICT-BOND INTERET RES
*		33			RESTRICT-DEPRECIATION RES
*		34			RESTRICT-OPER&MAINT RESER
*		35			RESTRICT-92 REV BOND RESE
*	272				CONTRIBUTED CAPITAL
*	280				INVST. IN FIXED ASSETS
	30				BEGINNING BALANCE
	301				BEGINNING BALANCE
*		01			BEGINNING BALANCE
	33				INTERGOVERN. REVENUES
	334				STATE GRANTS

PROGRAM GMZ 3211

CONCENTRATION ACCOUNT

ACCOUNT DESCRIPTION FUND DEPT BAS EL OBJ WATER & WASTEWATER FUND 430 INTERGOVERN. REVENUES 33 STATE GRANTS 334 SPRBRK REG.WTR RECL LOAN 30 CHARGES FOR SERVICES 34 GENERAL GOVERNMENT 341 1&1/2% SUBDIV. REV. FEES CHARGES FOR SERVICES 342 METER INS FEE-3/4 BY 5/8 50 METER INS FEE-1INCH&LGR 51 REMOTE READER-INSTALLFEE 52 WASTERWATER CON.FEE-RESID 54 FIRE HYDRANT MAINT. CHG. CENT BEACH WATER TESTING PHYSICAL ENVIRONMENT 343 METER TESTING FEES 80 CECO. OR DWC. REFUNDS 90 99 UNBILLED REVENUES 345 WATER SERVICE REVENUE 12 RESIDENTIAL - INSIDE 13 RESIDENTIAL-OUTSIDE 22 COMMERCIAL-INSIDE 23 COMMERCIAL-OUTSIDE 24 METERED CONST/LANDSCAPING 32 INDUSTRIAL-INSIDE INDUSTRIAL OUTSIDE 33 INSTITUTIONAL/GVRNMNT-IN 42 INSTITUTIONAL/GVRNMNT-OUT 43 GOVERNMENTAL-INSIDE 44 GOVERNMENTAL-OUTSIDE 45 WATER SURCHARGE 51 79 MUNICIPAL CONST.UNMETERED WATER 90 WATER SURCHARGE-UNINCORP. 91 UNBILLED REVENUE 99 WASTEWATER SER.REVENUE 346 12 RESIDENTIAL INSIDE RESIDENTIAL-OUTSIDE 13 22 COMMERCIAL-INSIDE 23 COMMERCIAL-OUTSIDE INDUSTRIAL-INSIDE 32 33 INDUSTRIAL-OUTSIDE INSTITUTIONAL/GVRNMNT-IN INSTITUTIONAL/GVRNMNT-OUT 43 GOVERNMENT - INSIDE 44 GOVERNMENT - OUTSIDE 45 79 MUNICIPAL WARREN-BULK WW TREATMENT 80 91 WW - LAB TESTING 92 INDSTRL WASTE SURCHARGE 99 UNBILLED REVENUE 35 FINES AND FORFEITS

UND DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
430				WATER & WASTEWATER FUND
450	35			FINES AND FORFEITS
	351			FINES
	331	30		VIOLATIONS-CITY ORDINANCE
	36			OTHER REVENUES
	361			INTEREST REVENUES
		10		INTEREST ON INVESTMENTS
			02	MONEY MANAGER FEES
		35		MISC. REC. SERVICE CHG.
	362			RENTS AND ROYALTIES
		10		RENT INCOME
	363			PENALTIES&INT ON ASSESS
		10		INTEREST ON ASSESSMENTS
		11		LATE PAYMENT CHARGE
		12		TURN ON FEE
	365			GAIN/LOSS ON INVESTMEMT
		99		NET INVEST.APPRE./DEPRE.
	367			CONTRIBUTION
		15	0.5	CONTRI.FRM PRIVATE SOURCE
			31	SIA-WATER
	2.66		32	SIA-WASTEWATER
	369	10		OTHER MISC REVENUES
		10 42		SALE OF SURPLUS PROPERTY
		81		NON REFUNDABLE BID DEPOS. BAD DEBT RECOVERY/W.O.
		83		DEVELOP CONTRIB ULTY EXP
		91		REIMB.FR DUPAGE WAT.COMM
		99		REIMBURSEMENTS
			01	REIMBURSEMENTS-AMERITECH
	38			NON REVENUE RECEIPTS
	389			OTHER NON-REVENUE REC
		10		DAMAGE TO CITY PROPERTY
		21		REIMB.WATER EXTENSIONS
		22		REIMB SEWER EXTENSIONS
		23		REIMBCROSS CONNECTION
		90		MISC. NON-REVENUE RECEIPT
		95		SIA-CPR CONTRIBUTION
	39			INTERGOVERN. SERVICES
	392			INTERGOV.CHARGS
		14		GENERAL CORPORATE FUND
	200	15		ELECTRIC UTILITY
	399	7 4		TRANSFERS FROM OTHER FDS
		14 15		GENERAL CORPORATE FUND
				ELECTRIC UTILOPER&MNT.
		41 90		WATER IAC FUND CONNECTION FEES - SSA12
		91		CONNECTION FEES - SSA12 CONNECTION FEES - SSA13
		92		CONNECTION FEES - SSAIS  CONNECTION FEES - SSAIS
		93		CONNECTION FEES - SSA15 CONNECTION FEES - SSA16
		94		CONNECTION FEES - SSA18

ACCOUNT DESCRIPTION FUND DEPT BAS EL OBJ WATER & WASTEWATER FUND 430 34 WATER/WASTEWATER UTILITY 90 CONSTRUCTION PROJECTS UTILITY FUND 53 W&WW ADM. 537 SALARIES 10 REGULAR PAY 01 02 OVERTIME PAY TEMPORARY PAY 03 20 EMPLOYEE BENEFITS GROUP MEDICAL INSURANCE 11 GROUP LIFE INSURANCE 12 WORKERS COMPENSATION 13 UNEMPLOYMENT COMPENSATION 14 PENSION CONTR FICA/IMRF 15 GROUP DENTAL INSURANCE 17 IMRF 20 SOCIAL SECURITY 21 22 MEDICARE TECHNICAL SERVICES 30 SUPPORT SERVICES 29 PURCHASE PROPERTY SERVICE 40 34 RPR & MAINT SERV-BLDG Contract Labor 40 OTHER PURCHASED SERVICES 50 INSURANCE PREMIUMS 46 SUPPLIES 60 OPERATING SUPPLIES 63 MAINTENANCE SUPPLIES 66 69 TECHNOLOGY 70 PROPERTY BUILDING IMPROVEMENTS 83 OFFICE MACH & EQUIP 85 OTHER EQUIP & MACHINERY 88 89 CAPITAL IMPROVE PROGRAM FIXED ASSETS CONTRA ACCT. 99 71 CPR-WIP CONTRA FOR EQUIP. 99 CPR-WIP CONTRA FOR EQUIP. CPR-PR.YEARS-WIP CONTRA. 72 CPR-PR.YEARS-WIP CONTRA. 99 80 INTERNAL SERVICES 06 READINESS FACTOR OTHER SERVICES & CHARGES 90 99 CONTRA-CONSTRUCTION INT. 55 PRIOR YEAR ENCUMBRANCES 555 CARRYOVER OF PRIOR P.O.'S 70 PROPERTY 89 CAPITAL IMPROVE PROGRAM

ACCOUNT DESCRIPTION FUND DEPT BAS EL OBJ 430 WATER & WASTEWATER FUND WATER&WASTEWATER UTILITY 37 10 ADMINISTRATION 53 UTILITY FUND 537 W&WW ADM. SALARIES 10 REGULAR PAY 01 OVERTIME PAY 02 TEMPORARY PAY 03 COMPETITIVE WAGE ADJUST. 10 20 EMPLOYEE BENEFITS GROUP MEDICAL INSURANCE 11 GROUP LIFE INSURANCE 12 WORKERS COMPENSATION 13 UNEMPLOYMENT COMPENSATION 14PENSION CONTR FICA/IMRF 15 I GROUP DENTAL INSURANCE 17 20 IMRF SOCIAL SECURITY 21 22 MEDICARE TUITION REIMBURSEMENT 23 30 TECHNICAL SERVICES SUPPORT SERVICES 29 CONSULTANT FEES 49 35 PROFESSIONAL SERVICES 01 LEGAL SERVICES 02 AUDIT SERVICES 03 ENGINEERING SERVICES 05 APPRAISAL SERVICES 06 FINANCIAL CONSULTANTS 07 MEDICAL SERVICES 09 OTHER PROFESS. SERVICES 40 PURCHASE PROPERTY SERVICE 35 RPR & MAINT SERV-OF MACH WATER, SEWER, & REFUSE 43 50 OTHER PURCHASED SERVICES DUES AND SUBSCRIPTIONS 21 CONFERENCES & TRAINING 24 MILEAGE REIMBURSEMENT 25 ADVERTISING 26 RECRUITMENT CPY & BNDING SERV/EXTRNL 28 TELE, CABLE TV & COMMUN 41 RECEPTIONS & ENTERTAINMNT 45 POSTAGE & DELIVERY 60 SUPPLIES 45 UTILITIES OPERATING SUPPLIES 63 66 MAINTENANCE SUPPLIES PRINTED MATERIAL 68 69 TECHNOLOGY GEN OFFICE SUPPLIES 74

PROGRAM GM292L

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
430					WATER & WASTEWATER FUND
	37				WATER&WASTEWATER UTILITY
	10				ADMINISTRATION
		53			UTILITY FUND
		537			waww ADM.
			70		PROPERTY
*				83	BUILDING IMPROVEMENTS
*				85	OFFICE MACH & EQUIP
*				86	FURNISHINGS
*				87	AUTOMOTIVE EQUIPMENT
*				88	OTHER EQUIP & MACHINERY
*				99	FIXED ASSETS CONTRA ACCT.
			80		INTERNAL SERVICES
*				01	OVERHEAD CHARGES
*				02	TELEPHONE CHARGES
*				05	VACANCY FACTOR
*				27	CPY & BNDING SERV/INTRNL
*				32	MIS SERVICES
*				35	VEHICLE REPLACEMENT
*				36	VEHICLE SERVICES
*				37	VEHICLE ACCIDENT CHRGBCKS
*				38	EQUIPMENT REPLACEMENT
*				57	INTERFUND TRANSFERS
*				59	CONTINGENCY
			90		OTHER SERVICES & CHARGES
*				38	CONTRB TO OTHER AGENCIES
*				54	DEBT SERVICE

FUND	DEPT	BAS	EL	OBJ		ACCOUNT	DESCRIPTION
4.3.0							TIN CHICKING TO THE TIME
430	20						WASTEWATER FUND
	38						R&WASTEWATER UTILITY
	10					W.	SR MANAGER'S OFFICE
		53					UTILITY FUND
		537					W&WW ADM.
			10				SALARIES
*				01			REGULAR PAY
*				02			OVERTIME PAY
*				03			TEMPORARY PAY
			20				EMPLOYEE BENEFITS
*				11			GROUP MEDICAL INSURANCE
*				12			GROUP LIFE INSURANCE
*				13			WORKERS COMPENSATION
*				14			UNEMPLOYMENT COMPENSATION
*				15	I		PENSION CONTR FICA/IMRF
*				17			GROUP DENTAL INSURANCE
*				20			IMRF
*				21			SOCIAL SECURITY
*				22			MEDICARE
*				23			TUITION REIMBURSEMENT
			30				TECHNICAL SERVICES
*				29			SUPPORT SERVICES
			40				PURCHASE PROPERTY SERVICE
*				34			RPR & MAINT SERV-BLDG
*				35			RPR & MAINT SERV-OF MACH
*				52			RENTALS/EQUIP & FACILTIES
			50				OTHER PURCHASED SERVICES
*				21			DUES AND SUBSCRIPTIONS
*				22			CONFERENCES & TRAINING
*				24			MILEAGE REIMBURSEMENT
*				28			CPY & BNDING SERV/EXTRNL
*				41			TELE, CABLE TV & COMMUN
*				4.5			RECEPTIONS & ENTERTAINMNT
*				51			POSTAGE & DELIVERY
			60	<b>0 -</b>			SUPPLIES
*			• •	63			OPERATING SUPPLIES
*				66			MAINTENANCE SUPPLIES
*				68			PRINTED MATERIAL
*				69			TECHNOLOGY
*				73			EOUIPMENT PARTS
*				74			GEN OFFICE SUPPLIES
			70	7 4			PROPERTY
*			70	83			BUILDING IMPROVEMENTS
*				85			OFFICE MACH & EOUIP
*				86			FURNISHINGS
*				87			AUTOMOTIVE EQUIPMENT
*				88			OTHER EQUIP & MACHINERY
*				99			FIXED ASSETS CONTRA ACCT.
			80	22			INTERNAL SERVICES
*			00	02			TELEPHONE CHARGES
*				27			CPY & BNDING SERV/INTRNL
*							VEHICLE REPLACEMENT
и				35			ADUTOUF KELTWODMUNI

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
430					WATER & WASTEWATER FUND
	38				WATER&WASTEWATER UTILITY
	10				WSR MANAGER'S OFFICE
		53			UTILITY FUND
		537			W&WW ADM.
			80		INTERNAL SERVICES
*				36	VEHICLE SERVICES
	11				WATER SUPPLY SECTION
		53			UTILITY FUND
		537			W&WW ADM.
			10		SALARIES
*				01	REGULAR PAY
*				02	OVERTIME PAY
*				03	TEMPORARY PAY
			20		EMPLOYEE BENEFITS
*				11	GROUP MEDICAL INSURANCE
*				12	GROUP LIFE INSURANCE
*				13	WORKERS COMPENSATION
*				14	UNEMPLOYMENT COMPENSATION
*				15	PENSION CONTR FICA/IMRF
*				17	GROUP DENTAL INSURANCE
*				20	IMRF
*				21	SOCIAL SECURITY
*				22	MEDICARE
*				23	TUITION REIMBURSEMENT
			30		TECHNICAL SERVICES
*				29	SUPPORT SERVICES
			35		PROFESSIONAL SERVICES
*				03	ENGINEERING SERVICES
*				05	APPRAISAL SERVICES
*				07	MEDICAL SERVICES
			40		PURCHASE PROPERTY SERVICE
*				34	RPR & MAINT SERV-BLDG
*				35	RPR & MAINT SERV-OF MACH
*				43	WATER, SEWER, & REFUSE
*				52	RENTALS/EQUIP & FACILTIES
			50		OTHER PURCHASED SERVICES
*				21	DUES AND SUBSCRIPTIONS
*				22	CONFERENCES & TRAINING
*				24	MILEAGE REIMBURSEMENT
*				37	LAUNDRY SERVICES
*				41	TELE, CABLE TV & COMMUN
JL.			60		SUPPLIES
*				42	ELECTRICITY
*				44	GAS
*				61	FUELS, LUB & ANTIFREEZE
*				63	OPERATING SUPPLIES
*				66	MAINTENANCE SUPPLIES
*				68	PRINTED MATERIAL
*				69	TECHNOLOGY
*				73	EQUIPMENT PARTS
*				75	WATER PURCHASD FOR RESALE

CONCENTRATION	ACCOUNT
COMODNITURE	MCCCONI

FUND	DEPT	BAS	EL	OBJ		ACCOUNT DESCRIPTION
430						WATER & WASTEWATER FUND
	38					WATER&WASTEWATER UTILITY
	11					WATER SUPPLY SECTION
		53				UTILITY FUND
		537				W&WW ADM.
			70			PROPERTY
*				85		OFFICE MACH & EQUIP
*				86		FURNISHINGS
*				87		AUTOMOTIVE EQUIPMENT
*				88		OTHER EQUIP & MACHINERY
*				99		FIXED ASSETS CONTRA ACCT.
			80			INTERNAL SERVICES
*				02		TELEPHONE CHARGES
*				35		VEHICLE REPLACEMENT
*				36		VEHICLE SERVICES
	12					WATER QUALITY LAB.SECT.
		53				UTILITY FUND
		537				W&WW ADM.
			10			SALARIES
*				01		REGULAR PAY
*				02		OVERTIME PAY
*				03		TEMPORARY PAY
*				11		INFORMAL BONUSES
			20			EMPLOYEE BENEFITS
*				11		GROUP MEDICAL INSURANCE
*				12		GROUP LIFE INSURANCE
*				13		WORKERS COMPENSATION
*				14		UNEMPLOYMENT COMPENSATION
*				15	I	PENSION CONTR FICA/IMRF
*				17		GROUP DENTAL INSURANCE
*				20		IMRF
*				21		SOCIAL SECURITY
*				22		MEDICARE
*				23		TUITION REIMBURSEMENT
			30			TECHNICAL SERVICES
*				29		SUPPORT SERVICES
			40			PURCHASE PROPERTY SERVICE
*				34		RPR & MAINT SERV-BLDG
*				35		RPR & MAINT SERV-OF MACH
*				52		RENTALS/EQUIP & FACILTIES
			50			OTHER PURCHASED SERVICES
*				21		DUES AND SUBSCRIPTIONS
*				22		CONFERENCES & TRAINING
*				24		MILEAGE REIMBURSEMENT
*				41		TELE, CABLE TV & COMMUN
*				51		POSTAGE & DELIVERY
*				52		RENTALS/EQUP & FACLTIES
			60			SUPPLIES
*				63		OPERATING SUPPLIES
*				66		MAINTENANCE SUPPLIES
*				68		PRINTED MATERIAL
*				69		TECHNOLOGY

FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION 430 WATER & WASTEWATER FUND 38 WATER&WASTEWATER UTILITY 12 WATER QUALITY LAB. SECT. 53 UTILITY FUND 537 W&WW ADM. 70 PROPERTY 85 OFFICE MACH & EQUIP 88 OTHER EQUIP & MACHINERY 99 FIXED ASSETS CONTRA ACCT. 80 INTERNAL SERVICES 02 TELEPHONE CHARGES 35 VEHICLE REPLACEMENT 36 VEHICLE SERVICES 13 WATER RECLAMATION SECT. 53 UTILITY FUND 537 W&WW ADM. 10 SALARIES 01 REGULAR PAY 02 OVERTIME PAY 03 TEMPORARY PAY 20 EMPLOYEE BENEFITS 11 GROUP MEDICAL INSURANCE 12 GROUP LIFE INSURANCE 13 WORKERS COMPENSATION 14 UNEMPLOYMENT COMPENSATION 15 PENSION CONTR FICA/IMRF 17 GROUP DENTAL INSURANCE 20 IMRF 21 SOCIAL SECURITY 22 MEDICARE TUITION REIMBURSEMENT 23 30 TECHNICAL SERVICES 29 SUPPORT SERVICES 49 CONSULTANT FEES 35 PROFESSIONAL SERVICES 03 ENGINEERING SERVICES 05 APPRAISAL SERVICES 07 MEDICAL SERVICES 09 OTHER PROFESS. SERVICES 40 PURCHASE PROPERTY SERVICE 34 RPR & MAINT SERV-BLDG 35 RPR & MAINT SERV-OF MACH 43 WATER, SEWER, & REFUSE 52 RENTALS/EQUIP & FACILTIES OTHER PURCHASED SERVICES 21 DUES AND SUBSCRIPTIONS 22 CONFERENCES & TRAINING 24 MILEAGE REIMBURSEMENT 26 RECRUITMENT 37 LAUNDRY SERVICES 41 TELE, CABLE TV & COMMUN 60 SUPPLIES

PROGRAM GM292L

CONCENTRATION ACCOUNT

ACCOUNT DESCRIPTION FUND DEPT BAS EL OBJ WATER & WASTEWATER FUND WATER&WASTEWATER UTILITY 38 13 WATER RECLAMATION SECT. 53 UTILITY FUND 537 W&WW ADM. 60 SUPPLIES ELECTRICITY 42 44 GAS FUELS. LUB & ANTIFREEZE 61 OPERATING SUPPLIES 63 MAINTENANCE SUPPLIES 66 PRINTED MATERIAL 68 TECHNOLOGY 69 EQUIPMENT PARTS 73 PROPERTY 70 BUILDING IMPROVEMENTS 83 OFFICE MACH & EOUIP 85 AUTOMOTIVE EQUIPMENT 87 OTHER EQUIP & MACHINERY 88 99 FIXED ASSETS CONTRA ACCT. INTERNAL SERVICES 80 TELEPHONE CHARGES 02 35 VEHICLE REPLACEMENT VEHICLE SERVICES 36 57 INTERFUND TRANSFERS 55 PRIOR YEAR ENCUMBRANCES 555 CARRYOVER OF PRIOR P.O.'S 70 PROPERTY OTHER EQUIP & MACHINERY 88 SPRINGBROOK INVENTORY ADJ 90 53 UTILITY FUND 537 W&WW ADM. SUPPLIES 60 OPERATING SUPPLIES 63 69 TECHNOLOGY

PROGRAM GM292L

					ACCOUNT DESCRIPTION
430					WATER & WASTEWATER FUND
100	39				WATER&WASTEWATER UTILITY
	10				W D & C MANAGER'S OFFICE
	10	53		•	UTILITY FUND
		537			W&WW ADM.
		557	10		
r			10	0.1	SALARIES
· •				01	REGULAR PAY
•				02	OVERTIME PAY
				03	TEMPORARY PAY
r				11	INFORMAL BONUSES
			20		EMPLOYEE BENEFITS
•				11	GROUP MEDICAL INSURANCE
•				12	GROUP LIFE INSURANCE
•				13	WORKERS COMPENSATION
e e				14	UNEMPLOYMENT COMPENSATION
r				15 I	PENSION CONTR FICA/IMRF
r				17	GROUP DENTAL INSURANCE
•				20	IMRF
e				21	SOCIAL SECURITY
•				22	MEDICARE
r				23	TUITION REIMBURSEMENT
			30		TECHNICAL SERVICES
r			50	29	SUPPORT SERVICES
			35	23	PROFESSIONAL SERVICES
r			20	Λ2	
•				03	ENGINEERING SERVICES
				07	MEDICAL SERVICES
,				09	OTHER PROFESS. SERVICES
			40	<b>.</b> .	PURCHASE PROPERTY SERVICE
r				34	RPR & MAINT SERV-BLDG
•				35	RPR & MAINT SERV-OF MACH
•				43	WATER, SEWER, & REFUSE
•				52	RENTALS/EQUIP & FACILTIES
			50		OTHER PURCHASED SERVICES
•				21	DUES AND SUBSCRIPTIONS
				22	CONFERENCES & TRAINING
-				24	MILEAGE REIMBURSEMENT
,				25	ADVERTISING
г				37	LAUNDRY SERVICES
				41	TELE, CABLE TV & COMMUN
				51	POSTAGE & DELIVERY
			60	· .	SUPPLIES
,			00	42	*
•					ELECTRICITY
				44	GAS
				63	OPERATING SUPPLIES
f				66	MAINTENANCE SUPPLIES
•				68	PRINTED MATERIAL
				69	TECHNOLOGY
7				74	GEN OFFICE SUPPLIES
			70		PROPERTY
				83	BUILDING IMPROVEMENTS
-					
•				85	OFFICE MACH & EQUIP

WATER & WASTEWATER FUND		FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
10	_						
10		430					WATER & WASTEWATER FUND
53			39				***************************************
537   W&WW ADM.   FROPERTY			10				
Note							· · · · · · · · · · · · · · · · · · ·
## 88 OTHER EQUIP & MACHINERY   98   STANDA SERS CONTRA ACCT.				537			W&WW ADM.
* 99 FIXED ASSETS CONTRA ACCT.  * 99 FIXED ASSETS CONTRA ACCT.  * 02 TELEPHONE CHARGES  * 02 TELEPHONE CHARGES  * 27 CPY & BNDING SERV/INTRNL  * 35 VEHICLE REPLACEMENT  * 90 OTHER SERVICES & CHARGES  * 99 CONTRA-CONSTRUCTION INT.  * 11 WATER DISTRIB & METERING  * 10 SALARIES  * 01 REGULAR PAY  * 02 OVERTIME PAY  * 02 OVERTIME PAY  * 11 INFORMAL BONUSES  * 11 GROUP MEDICAL INSURANCE  * 11 GROUP MEDICAL INSURANCE  * 12 GROUP LIFE INSURANCE  * 12 GROUP LIFE INSURANCE  * 13 WORKERS COMPENSATION  * 14 UNEMPLOYMENT COMPENSATION  * 15 I PENSION CONTR FICA/IMRF  * 10 IMRF  * 20 IMRF  * 20 IMRF  * 21 SOCIAL SECURITY  * 22 MEDICARE  * 23 TUITION REIMBURSEMENT  * 29 SUPPORT SERVICES  * 49 CONSULTANT FEES  * 49 CONSULTANT SERV-OF MACH  * 35 RPR & MAINT SERV-BLOG  * 36 RPR & MAINT SERV-BLOG  * 37 ENEMPLASE SERVICES  * CONFERENCES & TRAINING  * 43 WATER, SEWER, & REFUSE  * 50 OTHER PURCHASE DESCRIPTIONS  * 22 RENTALS/RQUIP & FACILITIES  * 50 OTHER PURCHASED SERVICES  * 21 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES & TRAINING  * 12 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES & TRAINING  * 12 DUES AND SUBSCRIPTIONS  * 24 MILEAGE REIMBURSEMENT  * 28 CCPY & BURDING SERVICES  * OTHER PURCHASED SERVICES					70		
## 99 FIXED ASSETE CONTRA ACCT.  ## 02							
SO							
		*				99	
					80		
* 35							
Second Services   Se							·
99   OTHER SERVICES & CHARGES							
11		*				36	_ <del></del>
11					90		
53		*				99	
10			11	<b>.</b>			
10							
				537	1.0		
		.1			10	0.7	
* 03 TEMPORARY PAY  * 11 INFORMAL BONUSES  20 EMPLOYEE BENEFITS  * 11 GROUP MEDICAL INSURANCE  * 12 GROUP LIFE INSURANCE  * 13 WORKERS COMPENSATION  * 14 UNEMPLOYMENT COMPENSATION  * 15 I PENSION CONTR FICA/IMRF  * 20 IMRF  * 21 SOCIAL SECURITY  * 22 MEDICARE  * 23 TUITION REIMBURSEMENT  30 TECHNICAL SERVICES  * 29 SUPPORT SERVICES  * 49 CONSULTANT FEES  * 40 PURCHASE PROPERTY SERVICE  * 34 RPR & MAINT SERV-BLDG  * 35 RPR & MAINT SERV-OF MACH  * 43 WATER, SEWER, & REFUSE  * 50 OTHER PURCHASED SERVICES  * 21 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES TRAINING  * 24 MILEAGE REIMBURSEMENT  * 28 CONSULTANT  * 29 DUES AND SUBSCRIPTIONS  CONFERENCES TRAINING  * 11 DUES AND SUBSCRIPTIONS  CONFERENCES TRAINING  * 12 MILEAGE REIMBURSEMENT  * 24 MILEAGE REIMBURSEMENT  * 28 CPY & BNDING SERV/EXTRNL  * 17 LAUNDRY SERVICES  * 17 TELE, CABLE TV & COMMUN  * 18 TELE, CABLE TV & COMMUN  * 19 TELE, CABLE TV & COMMUN  * 19 TELE, CABLE TV & COMMUN							
TIMPORMAL BONUSES							
Maint Services   Maint Services							
# 11 GROUP MEDICAL INSURANCE # 12 GROUP LIFE INSURANCE # 13 WORKERS COMPENSATION # 14 UNNEMPLOYMENT COMPENSATION # 15 I PENSION CONTR FICA/IMRF # 17 GROUP DENTAL INSURANCE # 20 IMRF # 21 SOCIAL SECURITY # 22 MEDICARE # 23 TUITION REIMBURSEMENT # 30 TECHNICAL SERVICES # 29 SUPPORT SERVICES # 49 CONSULTANT FEES # 40 PURCHASE PROPERTY SERVICE # 34 RPR & MAINT SERV-BLDG # 35 RPR & MAINT SERV-OF MACH # 43 WATER, SEWER, & REFUSE # 52 RENTALS/EQUIP & FACILITIES # 50 OTHER PURCHASED SERVICES  # 21 DUES AND SUBSCRIPTIONS # 22 CONFERENCES & TRAINING # 24 MILEAGE REIMBURSEMENT # 28 CONFERENCES & TRAINING # 28 CONFERENCES & TRAINING # 10 SUPPLIES # 11 LAUNDRY SERVICES # 11 LAUNDRY SERVICES # 12 LAUNDRY SERVICES # 11 LAUNDRY SERVICES # 12 LAUNDRY SERVICES # 12 LAUNDRY SERVICES # 14 TELE, CABLE TV & COMMUN # 15 SUPPLIES		^			20	11	
# 12 GROUP LIFE INSURANCE # 13 WORKERS COMPENSATION # 14 UNEMPLOYMENT COMPENSATION # 15 I PENSION CONTR FICA/IMRF # 17 GROUP DENTAL INSURANCE # 20 IMRF # 21 SOCIAL SECURITY # 22 MEDICARE # 23 TUITION REIMBURSEMENT # 30 TECHNICAL SERVICES # 49 CONSULTANT FEES # 49 CONSULTANT FEES # 40 PURCHASE PROPERTY SERVICE # 34 RPR & MAINT SERV-DEDG # 35 RPR & MAINT SERV-OF MACH # 43 WATER, SEWER, & REFUSE # 52 RENTALS/EQUIP & FACILITIES # 21 DUES AND SUBSCRIPTIONS # 22 CONFERENCES & TRAINING # 24 MILEAGE REIMBURSEMENT # 28 CONFERENCES & TRAINING # 24 MILEAGE REIMBURSEMENT # 28 CPY & BNDING SERV/EXTRNL # 37 LAUNDRY SERVICES # 11 TELE, CABLE TV & COMMUN # 50 SUPPLIES		4			20	11	
*       13       WORKERS COMPENSATION         *       14       UNEMPLOYMENT COMPENSATION         *       15       I       PENSION CONTR FICA/IMRF         *       17       GROUP DENTAL INSURANCE         *       20       IMRF         *       21       SOCIAL SECURITY         *       22       MEDICARE         *       23       TUITION REIMBURSEMENT         *       29       SUPPORT SERVICES         *       29       SUPPORT SERVICES         *       49       CONSULTANT FEES         *       49       CONSULTANT FEES         *       40       PURCHASE PROPERTY SERVICE         *       34       RPR & MAINT SERV-BLDG         *       35       RPR & MAINT SERV-OF MACH         *       43       WATER, SEWER, & REFUSE         *       43       WATER, SEWER, & REFUSE         *       52       RENTALS/EQUIP & FACILTIES         *       50       OTHER PURCHASED SERVICES         *       21       DUES AND SUBSCRIPTIONS         *       22       CONFERENCES & TRAINING         *       24       MILEAGE REIMBURSEMENT         *       28							
WORKENST COMPENSATION							
*         15         I         PENSION CONTR FICA/IMRF           *         17         GROUP DENTAL INSURANCE           *         20         IMRF           *         21         SOCIAL SECURITY           *         22         MEDICARE           *         23         TUITION REIMBURSEMENT           30         TECHNICAL SERVICES           *         29         SUPPORT SERVICES           *         49         CONSULTANT FEES           *         49         CONSULTANT FEES           *         49         PURCHASE PROPERTY SERVICE           *         34         RPR & MAINT SERV-BLDG           *         35         RPR & MAINT SERV-OF MACH           *         43         WATER, SEWER, & REFUSE           *         43         WATER, SEWER, & REFUSE           *         52         RENTALS/EQUIP & FACILTIES           *         50         OTHER PURCHASED SERVICES           *         21         DUES AND SUBSCRIPTIONS           *         22         CONFERENCES & TRAINING           *         24         MILEAGE REIMBURSEMENT           *         28         CPY & BNDING SERV/EXTRNL           * <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>							
# 17 GROUP DENTAL INSURANCE  # 20 IMRF  # 21 SOCIAL SECURITY  # 22 MEDICARE  # 23 TUITION REIMBURSEMENT  30 TECHNICAL SERVICES  # 29 SUPPORT SERVICES  # 49 CONSULTANT FEES  # 40 PURCHASE PROPERTY SERVICE  # 34 RPR & MAINT SERV-BLDG  # 35 RPR & MAINT SERV-OF MACH  # 43 WATER, SEWER, & REFUSE  # 52 RENTALS/EQUIP & FACILTIES  # 50 OTHER PURCHASED SERVICES  # 21 DUES AND SUBSCRIPTIONS  # 22 CONFERENCES & TRAINING  # 24 MILEAGE REIMBURSEMENT  # 28 CPY & BNDING SERV/EXTRNL  # 37 LAUNDRY SERVICES  # 41 TELE, CABLE TV & COMMUN  # 50 SUPPLIES						=	
*       20       IMRF         *       21       SOCIAL SECURITY         *       22       MEDICARE         *       23       TUITION REIMBURSEMENT         *       29       SUPPORT SERVICES         *       49       CONSULTANT FEES         *       49       PURCHASE PROPERTY SERVICE         *       34       RPR & MAINT SERV-BLDG         *       35       RPR & MAINT SERV-OF MACH         *       43       WATER, SEWER, & REFUSE         *       52       RENTALS/EQUIP & FACILTIES         *       50       OTHER PURCHASED SERVICES         *       21       DUES AND SUBSCRIPTIONS         *       22       CONFERENCES & TRAINING         *       24       MILEAGE REIMBURSEMENT         *       24       MILEAGE REIMBURSEMENT         *       28       CPY & BNDING SERV/EXTRNL         *       37       LAUNDRY SERVICES         *       41       TELE, CABLE TV & COMMUN         60       SUPPLIES		*					
*       21       SOCIAL SECURITY         *       22       MEDICARE         *       23       TUITION REIMBURSEMENT         30       TECHNICAL SERVICES         *       29       SUPPORT SERVICES         *       49       CONSULTANT FEES         *       40       PURCHASE PROPERTY SERVICE         *       34       RPR & MAINT SERV-BLDG         *       35       RPR & MAINT SERV-OF MACH         *       43       WATER, SEWER, & REFUSE         *       22       RENTALS/EQUIP & FACILTIES         50       OTHER PURCHASED SERVICES         *       21       DUES AND SUBSCRIPTIONS         *       22       CONFERENCES & TRAINING         *       24       MILEAGE REIMBURSEMENT         *       28       CPY & BNDING SERV/EXTRNL         *       29       CPY & BNDING SERV/EXTRNL         *       20       CPY & B		*					
*       22       MEDICARE         *       23       TUITION REIMBURSEMENT         30       TECHNICAL SERVICES         *       29       SUPPORT SERVICES         *       49       CONSULTANT FEES         *       40       PURCHASE PROPERTY SERVICE         *       34       RPR & MAINT SERV-BLDG         *       35       RPR & MAINT SERV-OF MACH         *       43       WATER, SEWER, & REFUSE         *       52       RENTALS/EQUIP & FACILTIES         *       50       OTHER PURCHASED SERVICES         *       21       DUES AND SUBSCRIPTIONS         *       22       CONFERENCES & TRAINING         *       24       MILEAGE REIMBURSEMENT         *       28       CPY & BNDING SERV/EXTRNL         *       37       LAUNDRY SERVICES         *       41       TELE, CABLE TV & COMMUN         50       SUPPLIES		*					
*       23       TUITION REIMBURSEMENT         30       TECHNICAL SERVICES         *       29       SUPPORT SERVICES         *       49       CONSULTANT FEES         \$40       PURCHASE PROPERTY SERVICE         *       34       RPR & MAINT SERV-BLDG         *       35       RPR & MAINT SERV-OF MACH         *       43       WATER, SEWER, & REFUSE         *       52       RENTALS/EQUIP & FACILTIES         50       OTHER PURCHASED SERVICES         *       21       DUES AND SUBSCRIPTIONS         *       22       CONFERENCES & TRAINING         *       24       MILEAGE REIMBURSEMENT         *       28       CPY & BNDING SERV/EXTRNL         *       37       LAUNDRY SERVICES         *       41       TELE, CABLE TV & COMMUN         50       SUPPLIES		*					
* 29 SUPPORT SERVICES  * 49 CONSULTANT FEES  40 PURCHASE PROPERTY SERVICE  * 34 RPR & MAINT SERV-BLDG  * 35 RPR & MAINT SERV-OF MACH  * 43 WATER, SEWER, & REFUSE  * 52 RENTALS/EQUIP & FACILTIES  50 OTHER PURCHASED SERVICES  * 21 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES & TRAINING  * 24 MILEAGE REIMBURSEMENT  * 28 CPY & BNDING SERV/EXTRNL  * 37 LAUNDRY SERVICES  * 41 TELE, CABLE TV & COMMUN  50 SUPPLIES		*					
* 29 SUPPORT SERVICES  * 49 CONSULTANT FEES  * 40 PURCHASE PROPERTY SERVICE  * 34 RPR & MAINT SERV-BLDG  * 35 RPR & MAINT SERV-OF MACH  * 43 WATER, SEWER, & REFUSE  * 52 RENTALS/EQUIP & FACILTIES  * 50 OTHER PURCHASED SERVICES  * 21 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES & TRAINING  * 24 MILEAGE REIMBURSEMENT  * 28 CPY & BNDING SERV/EXTRNL  * 37 LAUNDRY SERVICES  * 41 TELE, CABLE TV & COMMUN  * 50 SUPPLIES					30		
* 49 CONSULTANT FEES  40 PURCHASE PROPERTY SERVICE  * 34 RPR & MAINT SERV-BLDG  * 35 RPR & MAINT SERV-OF MACH  * 43 WATER, SEWER, & REFUSE  * 52 RENTALS/EQUIP & FACILTIES  * 0THER PURCHASED SERVICES  * 21 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES & TRAINING  * 24 MILEAGE REIMBURSEMENT  * 28 CPY & BNDING SERV/EXTRNL  * 37 LAUNDRY SERVICES  * 41 TELE, CABLE TV & COMMUN  * 50 SUPPLIES		*				29	
* 34 RPR & MAINT SERV-BLDG  * 35 RPR & MAINT SERV-OF MACH  * 43 WATER, SEWER, & REFUSE  * 52 RENTALS/EQUIP & FACILTIES  * OTHER PURCHASED SERVICES  * 21 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES & TRAINING  * 24 MILEAGE REIMBURSEMENT  * 28 CPY & BNDING SERV/EXTRNL  * 37 LAUNDRY SERVICES  * 41 TELE, CABLE TV & COMMUN  * SUPPLIES		*				49	
* 34 RPR & MAINT SERV-BLDG  * 35 RPR & MAINT SERV-OF MACH  * 43 WATER, SEWER, & REFUSE  * 52 RENTALS/EQUIP & FACILTIES  * OTHER PURCHASED SERVICES  * 21 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES & TRAINING  * 24 MILEAGE REIMBURSEMENT  * 28 CPY & BNDING SERV/EXTRNL  * 37 LAUNDRY SERVICES  * 41 TELE, CABLE TV & COMMUN  * SUPPLIES					40		PURCHASE PROPERTY SERVICE
* 43 WATER, SEWER, & REFUSE  * 52 RENTALS/EQUIP & FACILTIES  50 OTHER PURCHASED SERVICES  * 21 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES & TRAINING  * 24 MILEAGE REIMBURSEMENT  * 28 CPY & BNDING SERV/EXTRNL  * 37 LAUNDRY SERVICES  * 41 TELE, CABLE TV & COMMUN  50 SUPPLIES		*				34	RPR & MAINT SERV-BLDG
* 52 RENTALS/EQUIP & FACILTIES  50 OTHER PURCHASED SERVICES  * 21 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES & TRAINING  * 24 MILEAGE REIMBURSEMENT  * 28 CPY & BNDING SERV/EXTRNL  * 37 LAUNDRY SERVICES  * 41 TELE, CABLE TV & COMMUN  60 SUPPLIES	4	*				35	RPR & MAINT SERV-OF MACH
50 OTHER PURCHASED SERVICES  * 21 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES & TRAINING  * 24 MILEAGE REIMBURSEMENT  * 28 CPY & BNDING SERV/EXTRNL  * 37 LAUNDRY SERVICES  * 41 TELE, CABLE TV & COMMUN  60 SUPPLIES	7	*				43	WATER, SEWER, & REFUSE
* 21 DUES AND SUBSCRIPTIONS  * 22 CONFERENCES & TRAINING  * 24 MILEAGE REIMBURSEMENT  * 28 CPY & BNDING SERV/EXTRNL  * 37 LAUNDRY SERVICES  * 41 TELE, CABLE TV & COMMUN  60 SUPPLIES		*				52	RENTALS/EQUIP & FACILTIES
* 22 CONFERENCES & TRAINING  * 24 MILEAGE REIMBURSEMENT  * 28 CPY & BNDING SERV/EXTRNL  * 37 LAUNDRY SERVICES  * 41 TELE, CABLE TV & COMMUN  60 SUPPLIES					50		OTHER PURCHASED SERVICES
<ul> <li>* 24 MILEAGE REIMBURSEMENT</li> <li>* 28 CPY &amp; BNDING SERV/EXTRNL</li> <li>* 37 LAUNDRY SERVICES</li> <li>* 41 TELE, CABLE TV &amp; COMMUN</li> <li>* SUPPLIES</li> </ul>	7	*					DUES AND SUBSCRIPTIONS
<ul> <li>* 28 CPY &amp; BNDING SERV/EXTRNL</li> <li>* 37 LAUNDRY SERVICES</li> <li>* 41 TELE, CABLE TV &amp; COMMUN</li> <li>50 SUPPLIES</li> </ul>	7	*					CONFERENCES & TRAINING
* 37 LAUNDRY SERVICES * 41 TELE, CABLE TV & COMMUN 60 SUPPLIES							
* 41 TELE, CABLE TV & COMMUN SUPPLIES							CPY & BNDING SERV/EXTRNL
60 SUPPLIES							LAUNDRY SERVICES
	•	*				41	•
* 42 ELECTRICITY					60		
	,	*				42	ELECTRICITY

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
430					WATER & WASTEWATER FUND
	39				WATER&WASTEWATER UTILITY
	11				WATER DISTRIB & METERING
		53			UTILITY FUND
		537			W&WW ADM.
			60		SUPPLIES
*				44	GAS CAPPLIANCE CAPPLIANCE
*				63	OPERATING SUPPLIES
*				66	MAINTENANCE SUPPLIES
*				<b>68</b> 69	PRINTED MATERIAL TECHNOLOGY
^ *				73	
*				7.4	EQUIPMENT PARTS GEN OFFICE SUPPLIES
^			70		PROPERTY
*			70	85	OFFICE MACH & EOUIP
*				86	FURNISHINGS
*				87	AUTOMOTIVE EQUIPMENT
*				88	OTHER EQUIP & MACHINERY
*				99	FIXED ASSETS CONTRA ACCT.
			80	99	INTERNAL SERVICES
*			80	02	TELEPHONE CHARGES
*				27	CPY & BNDING SERV/INTRNL
*				35	VEHICLE REPLACEMENT
*				36	VEHICLE SERVICES
	12				WASTEWTR COLLEC & PUMPNG
		53			UTILITY FUND
		537			W&WW ADM.
			10		SALARIES
*				01	REGULAR PAY
*				02	OVERTIME PAY
*				03	TEMPORARY PAY
*				11	INFORMAL BONUSES
			20		EMPLOYEE BENEFITS
*				11	GROUP MEDICAL INSURANCE
*				12	GROUP LIFE INSURANCE
*				13	WORKERS COMPENSATION
*				14	UNEMPLOYMENT COMPENSATION
*				15	PENSION CONTR FICA/IMRF
*				17	GROUP DENTAL INSURANCE
*				20	IMRF
*				21	SOCIAL SECURITY
*				22	MEDICARE
*				23	TUITION REIMBURSEMENT
			30		TECHNICAL SERVICES
*				29	SUPPORT SERVICES
			35	0.0	PROFESSIONAL SERVICES
*				03	ENGINEERING SERVICES
. I.			40	2.4	PURCHASE PROPERTY SERVICE
*				34	RPR & MAINT SERV-BLDG
*				35 43	RPR & MAINT SERV-OF MACH
*				43	WATER, SEWER, & REFUSE
*				52	RENTALS/EQUIP & FACILTIES

FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION 430 WATER & WASTEWATER FUND 39 WATER&WASTEWATER UTILITY WASTEWTR COLLEC & PUMPNG 12 53 UTILITY FUND 537 W&WW ADM. 50 OTHER PURCHASED SERVICES DUES AND SUBSCRIPTIONS 21 22 CONFERENCES & TRAINING 24 MILEAGE REIMBURSEMENT 37 LAUNDRY SERVICES TELE, CABLE TV & COMMUN 41 51 POSTAGE & DELIVERY SUPPLIES 60 42 ELECTRICITY 44 GAS 63 OPERATING SUPPLIES 66 MAINTENANCE SUPPLIES PRINTED MATERIAL 68 TECHNOLOGY 69 73 EQUIPMENT PARTS 74 GEN OFFICE SUPPLIES PROPERTY 70 85 OFFICE MACH & EQUIP FURNISHINGS 87 AUTOMOTIVE EQUIPMENT OTHER EQUIP & MACHINERY 88 FIXED ASSETS CONTRA ACCT. 99 INTERNAL SERVICES 80 02 TELEPHONE CHARGES CPY & BNDING SERV/INTRNL 27 35 VEHICLE REPLACEMENT 36 VEHICLE SERVICES 57 INTERFUND TRANSFERS REPAIR AND EXCAVATION 13 53 UTILITY FUND 537 W&WW ADM. 10 SALARIES REGULAR PAY 01 02 OVERTIME PAY 03 TEMPORARY PAY 20 EMPLOYEE BENEFITS GROUP MEDICAL INSURANCE 11 GROUP LIFE INSURANCE 12 WORKERS COMPENSATION 13 UNEMPLOYMENT COMPENSATION 14 15 PENSION CONTR FICA/IMRF GROUP DENTAL INSURANCE 17 20 IMRF SOCIAL SECURITY 21 22 MEDICARE TUITION REIMBURSEMENT 23 30 TECHNICAL SERVICES

FUND	DEPT			OBJ	ACCOUNT DESCRIPTION
430					STAMED C MACHEMAND PUND
430	30				WATER & WASTEWATER FUND
	39 13				WATER&WASTEWATER UTILITY
	13	Εĵ			REPAIR AND EXCAVATION
		53 537			UTILITY FUND
		551	20		W&WW ADM.
*			30	29	TECHNICAL SERVICES
			35	29	SUPPORT SERVICES
*			33	0.5	PROFESSIONAL SERVICES APPRAISAL SERVICES
*				07	MEDICAL SERVICES
*				09	OTHER PROFESS. SERVICES
			40		PURCHASE PROPERTY SERVICE
*			40	34	
*				35	RPR & MAINT SERV-BLDG
*					RPR & MAINT SERV-OF MACH
*				40 43	Contract Labor
*					WATER, SEWER, & REFUSE
^			EΩ	52	RENTALS/EQUIP & FACILTIES
*			50	0.1	OTHER PURCHASED SERVICES
*				21	DUES AND SUBSCRIPTIONS
^ *				22	CONFERENCES & TRAINING
*				28	CPY & BNDING SERV/EXTRNL
*				37	LAUNDRY SERVICES
*			<i>c</i>	41	TELE, CABLE TV & COMMUN
			60	4.0	SUPPLIES
*				42	ELECTRICITY
				44	GAS
ж ш				63	OPERATING SUPPLIES
^ *				66	MAINTENANCE SUPPLIES
*				68	PRINTED MATERIAL
^ *				69	TECHNOLOGY
*				73	EQUIPMENT PARTS
^			= 0	74	GEN OFFICE SUPPLIES
*			70	0.3	PROPERTY
				83	BUILDING IMPROVEMENTS
*				85	OFFICE MACH & EQUIP
<i>*</i> ★				87	AUTOMOTIVE EQUIPMENT
*				88	OTHER EQUIP & MACHINERY
			0.0	99	FIXED ASSETS CONTRA ACCT.
*			80	00	INTERNAL SERVICES
*				02	TELEPHONE CHARGES
*				35	VEHICLE REPLACEMENT
*	4.0			36	VEHICLE SERVICES
	40	- <b>^</b>			CIVIL ENG. MANAGERS OFC
		53			UTILITY FUND
		537			W&WW ADM.
			10	0.1	SALARIES
*				01	REGULAR PAY
*				02	OVERTIME PAY
*				03	TEMPORARY PAY
			20		EMPLOYEE BENEFITS
*				11	GROUP MEDICAL INSURANCE
*				12.	GROUP LIFE INSURANCE

FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION WATER & WASTEWATER FUND 430 39 WATER&WASTEWATER UTILITY CIVIL ENG. MANAGERS OFC 40 53 UTILITY FUND W&WW ADM. 537 EMPLOYEE BENEFITS 20 WORKERS COMPENSATION 13 UNEMPLOYMENT COMPENSATION 14 PENSION CONTR FICA/IMRF 15 17 GROUP DENTAL INSURANCE 20 IMRF SOCIAL SECURITY 21 MEDICARE 22 TUITION REIMBURSEMENT 23 30 TECHNICAL SERVICES SUPPORT SERVICES 29 PROFESSIONAL SERVICES 35 ENGINEERING SERVICES 03 PURCHASE PROPERTY SERVICE 40 34 RPR & MAINT SERV-BLDG 35 RPR & MAINT SERV-OF MACH WATER, SEWER, & REFUSE 43 52 RENTALS/EQUIP & FACILTIES OTHER PURCHASED SERVICES 50 21 DUES AND SUBSCRIPTIONS CONFERENCES & TRAINING 22 MILEAGE REIMBURSEMENT 24 CPY & BNDING SERV/EXTRNL 28 TELE, CABLE TV & COMMUN 41 POSTAGE & DELIVERY SUPPLIES GAS 44OPERATING SUPPLIES 63 66 MAINTENANCE SUPPLIES 68 PRINTED MATERIAL 69 TECHNOLOGY 74 GEN OFFICE SUPPLIES PROPERTY 85 OFFICE MACH & EQUIP FURNISHINGS 86 OTHER EQUIP & MACHINERY 88 99 FIXED ASSETS CONTRA ACCT. INTERNAL SERVICES 80 02 TELEPHONE CHARGES CPY & BNDING SERV/INTRNL 27 35 VEHICLE REPLACEMENT VEHICLE SERVICES 36 INTERFUND TRANSFERS 57 CONSTRUCTION ENGINEERING 41 53 -UTILITY FUND W&WW ADM. 537 10 SALARIES

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
430					WATER & WASTEWATER FUND
100	39				WATER&WASTEWATER UTILITY
	41				CONSTRUCTION ENGINEERING
	41	53			UTILITY FUND
		537			W&WW ADM.
		55,	10		SALARIES
			ΤŲ	01	REGULAR PAY
				02	OVERTIME PAY
				03	
					TEMPORARY PAY
			~ ~	11	INFORMAL BONUSES
			20		EMPLOYEE BENEFITS
				11	GROUP MEDICAL INSURANCE
				12	GROUP LIFE INSURANCE
				13	WORKERS COMPENSATION
				14	UNEMPLOYMENT COMPENSATION
				15 I	PENSION CONTR FICA/IMRF
				17	GROUP DENTAL INSURANCE
				20	IMRF
				21	SOCIAL SECURITY
				22	MEDICARE
				23	TUITION REIMBURSEMENT
			40		PURCHASE PROPERTY SERVICE
				35	RPR & MAINT SERV-OF MACH
				52	RENTALS/EQUIP & FACILTIES
•			50	52	OTHER PURCHASED SERVICES
,			50	21	DUES AND SUBSCRIPTIONS
<b>*</b>				22	CONFERENCES & TRAINING
				24	MILEAGE REIMBURSEMENT
				26	RECRUITMENT
				41	TELE, CABLE TV & COMMUN
			60		SUPPLIES
•				63	OPERATING SUPPLIES
				66	MAINTENANCE SUPPLIES
				68	PRINTED MATERIAL
•				69	TECHNOLOGY
,				73	EQUIPMENT PARTS
				74	GEN OFFICE SUPPLIES
			70		PROPERTY
				85	OFFICE MACH & EQUIP
				86	FURNISHINGS
•				87	AUTOMOTIVE EQUIPMENT
r				88	OTHER EQUIP & MACHINERY
•				99	FIXED ASSETS CONTRA ACCT.
			80	22	INTERNAL SERVICES
			σU	0.2	TELEPHONE CHARGES
				02	* · <del>-</del>
r				35	VEHICLE REPLACEMENT
•				36	VEHICLE SERVICES
•				99	CPR-CONTRA-OTHER FUND WF
	42				UTILITY LOCATION
		53			UTILITY FUND
		537			W&WW ADM.
			10		SALARIES

PROGRAM GM292L

CONCENTRATION ACCOUNT

ACCOUNT DESCRIPTION FUND DEPT BAS EL OBJ WATER & WASTEWATER FUND WATER&WASTEWATER UTILITY 39 UTILITY LOCATION 42 53 UTILITY FUND 537 W&WW ADM. 10 SALARIES REGULAR PAY 01 OVERTIME PAY 03 TEMPORARY PAY INFORMAL BONUSES 11 20 EMPLOYEE BENEFITS GROUP MEDICAL INSURANCE 11 GROUP LIFE INSURANCE 12 WORKERS COMPENSATION 13 UNEMPLOYMENT COMPENSATION PENSION CONTR FICA/IMRF 15 GROUP DENTAL INSURANCE 17 20 IMRF SOCIAL SECURITY 21 MEDICARE 22 23 TUITION REIMBURSEMENT TECHNICAL SERVICES 30 29 SUPPORT SERVICES 40 PURCHASE PROPERTY SERVICE RPR & MAINT SERV-BLDG 34 50 OTHER PURCHASED SERVICES DUES AND SUBSCRIPTIONS 21 CONFERENCES & TRAINING 22 LAUNDRY SERVICES 37 TELE, CABLE TV & COMMUN 41 60 SUPPLIES OPERATING SUPPLIES 63 MAINTENANCE SUPPLIES 66 PRINTED MATERIAL 68 69 TECHNOLOGY EQUIPMENT PARTS 73 70 PROPERTY 85 OFFICE MACH & EQUIP 87 AUTOMOTIVE EQUIPMENT OTHER EQUIP & MACHINERY 88 99 FIXED ASSETS CONTRA ACCT. 80 INTERNAL SERVICES 02 TELEPHONE CHARGES 35 VEHICLE REPLACEMENT 36 VEHICLE SERVICES 90 NOC INVENTORY ADJUSTMENTS 53 UTILITY FUND 537 W&WW ADM. 60 SUPPLIES 63 OPERATING SUPPLIES 69 TECHNOLOGY 99 WF CLEARING

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
430					WATER & WASTEWATER FUND
	39				WATER&WASTEWATER UTILITY
	99				WF CLEARING
		53			UTILITY FUND
		537			W&WW ADM.
			10		SALARIES
*				92	ADJ.FOR PR.YR.SALARIES
*				99	ADJ.FOR PR.YR.SALARIES
			20		EMPLOYEE BENEFITS
*				92	ADJ.FOR PR.YR.BENEFITS
			60		SUPPLIES
*				63	OPERATING SUPPLIES
*				69	TECHNOLOGY
			70		PROPERTY
*				92	ADJ.FOR PR.YR.CONTRACTS
			80		INTERNAL SERVICES
*				21	SIA-OVERSIZING CHARGES
*				36	VEHICLE SERVICES
			81		OVERHEAD
*				01	ADMINISTRATIVE LABOR
*				29	
*				61	STORE COST
			82		WF OTHER CHARGES
*				11	WF OTHER CHARGES
	-		90		OTHER SERVICES & CHARGES
*				54	DEBT SERVICE

PROGRAM GM292L CONCENTRATION ACCOUNT

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
430					WATER & WASTEWATER FUND
	93				OTHER INSURANCE
	10				FIRE INSURANCE
		53			UTILITY FUND
		537			W&WW ADM.
			50		OTHER PURCHASED SERVICES
*				46	INSURANCE PREMIUMS
	11				AUTOMOBILE INSURANCE
•		53			UTILITY FUND
		537			W&WW ADM.
			50		OTHER PURCHASED SERVICES
*				46	INSURANCE PREMIUMS
	12				LIABILITY INSURANCE
		53			UTILITY FUND
		537			waww ADM.
			50		OTHER PURCHASED SERVICES
*				46	INSURANCE PREMIUMS
	13				SURETY BONDS
		53			UTILITY FUND
		537			W&WW ADM.
			50		OTHER PURCHASED SERVICES
*				46	INSURANCE PREMIUMS
	14				OTHER INSURANCE
		53			UTILITY FUND
		537			W&WW ADM.
			50		OTHER PURCHASED SERVICES
*				46	INSURANCE PREMIUMS
	15				BOILER & MACH. INSURANCE
		53			UTILITY FUND
		537			W&WW ADM.
			50		OTHER PURCHASED SERVICES
*				46	INSURANCE PREMIUMS

CONCENTRATION	ACCOUNT	

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
425					
430					WATER & WASTEWATER FUND
	95				DEBT SERVICE
	10				REVENUE BONDS-PRINCIPAL
		53			UTILITY FUND
		537			W&WW ADM.
			90		OTHER SERVICES & CHARGES
*				54	DEBT SERVICE
	11				REVENUE BONDS-INTEREST
		53			UTILITY FUND
		537			W&WW ADM.
			90		OTHER SERVICES & CHARGES
*				54	DEBT SERVICE
*				55	BOND REFUNDING COSTS
*				99	CONTRA-CONSTRUCTION INT.
	20				G.O. DEBT SERVICE
		53			UTILITY FUND
		537			W&WW ADM.
			90		OTHER SERVICES & CHARGES
*				54	DEBT SERVICE
	90				UTILITY DEPOSIT INTEREST
		53			UTILITY FUND
		537			W&WW ADM.
			90		OTHER SERVICES & CHARGES
*				54	DEBT SERVICE

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PROGRAM GM292L CONCENTRATION ACCOUNT

COI	CONCENTRATION ACCOUNT						
]	FUND	DEPT	BAS	EL	ОВЈ		ACCOUNT DESCRIPTION
	430						WATER & WASTEWATER FUND
		96					FIXED ASSET EXPENSES
		10					FIXED ASSET EXPENSES
53							UTILITY FUND
537					W&WW ADM.		
				90			OTHER SERVICES & CHARGES
*					01		DEPRECIATION EXPENSE
*					02		DEPRECIATION-CONTRI.CAPTL
*					11		ASSET WRITE OFF
*					12		FIXED ASSETS TRANSFER OUT
*					99		CONTRA-CONSTRUCTION INT.

TOTAL NUMBER OF ACCOUNTS

CONCENTRATION ACCOUNT

FUND DEPT BAS EL OBJ ACCOUNT DESCRIPTION ______ WATER & WASTEWATER FUND 430 97 SELF INSUR CLAIMS 10 GENERAL LIABILITY UTILITY FUND 53 W&WW ADM. 537 80 INTERNAL SERVICES 01 OVERHEAD CHARGES AUTO INSURANCE 13 53 UTILITY FUND 537 W&WW ADM. INTERNAL SERVICES 80 OVERHEAD CHARGES 01 PROPERTY INSURANCE 15 53 UTILITY FUND 537 W&WW ADM. 80 INTERNAL SERVICES OVERHEAD CHARGES 01 16 SURETY BONDS UTILITY FUND 53 537 W&WW ADM. 80 INTERNAL SERVICES OVERHEAD CHARGES 01 OTHER INSURANCE 17 53 UTILITY FUND 537 W&WW ADM. 80 INTERNAL SERVICES OVERHEAD CHARGES 01 BOILER & MACHINERY INS. 18 UTILITY FUND 53 537 W&WW ADM. 80 INTERNAL SERVICES OVERHEAD CHARGES 01

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